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(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

2013-14

(session year)

Assembly

(Assembly, Senate or Joint)

Committee on...

State Affairs and Government Operations (AC-SAGO)

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)
 - (**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
 - (**sb** = Senate Bill) (**sr** = Senate Resolution) (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

* Contents organized for archiving by: Stefanie Rose (LRB) (December 2014)

A Vote for Appointed Offices

For years, California cities have debated whether their city treasurers should be elected or appointed officials. Now a new paper provides empirical evidence as to which choice is right.

The advantages of elected and appointed officeholders is a classic, if largely theoretical, debate. Which is better: public accountability of elected offices or professionalization of appointed ones?

For Alexander Whalley, an economist at the University of California, Merced, California's city treasurers provided a good test of that question. That's because treasurers' performance can be measured empirically: One of their jobs is to keep borrowing costs as low as possible.

California traditionally has had elected city treasurers, but under state law, cities can vote to make the office appointive. Many cities have held these votes in recent

years, which was convenient for Whalley. When comparing borrowing costs, he looked at cities where the votes had been close, with the theory that cities that narrowly approved the switch to an appointed office weren't much different than ones that rejected the change—that 49 percent isn't much different than 51 percent. After the votes, the only relevant difference between the cities would be whether they had an elected or appointed treasurer. In

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this way, he was able to conduct "quasi-experimental" research in the real world.

Using this approach, Whalley, whose work was published by the National Bureau of Economic Research in January, found that borrowing costs were 13 to 23 percent lower for cities with appointed treasurers. In particular, appointed treasurers were more successful at refinancing their debt to secure lower interest rates. "Debt management policy is pretty technical. Not a lot of people understand it," Whalley says. "For very complicated policy tasks, appointed officials do better."

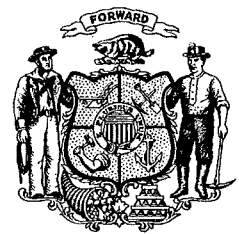
Brock Arner, city manager in San Pablo, agrees. And his city of 31,000 people in Northern California's Contra Costa County will be the next to put the treasurer question to the test. The San Pablo City Council voted unanimously to ask voters in November whether they want to move from an elected treasurer to an appointed one. "The trend has been more and more to appointed city treasurers," Arner says, "so that you can pick someone who possesses the requisite skills and abilities."

Arner adds a couple of additional reasons for the change: Elected officials must reside in the city they serve; appointed officials don't, allowing for a wider range of candidates. Plus, San Pablo's chief financial officer could simply assume the dual roles of CFO and treasurer. That move, Arner says, would save the city \$18,000.

Still, the message from Whalley's work isn't that appointed officials are always better than elected ones. It isn't necessarily even that, in every case, appointed treasurers are better than elected ones. The cities he looked at were all quite small. Bigger cities generally have larger, more professionalized staffs—staffs capable of assisting with tasks like refinancing even if the treasurer lacks expertise.

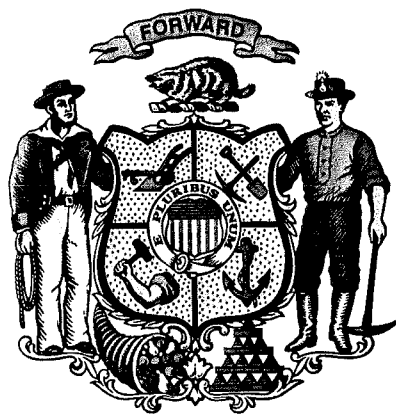
Instead, the lesson is that people inside and outside of government must keep thinking hard about which offices should be elected and which shouldn't. "The bottom line is that government structure matters," Whalley says. "We should pay more attention to that." **G**

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References from draft Resolution to appoint County Treasurer

1. **Only Applies to Milwaukee County**
This resolution seeks to grant permissive appointing option only to Milwaukee County which has unique checks, balances, oversight and financial duties that do not exist in other counties. It would grant permissive authority to the county to set qualifications, appoint and reorganize the Treasurer's office to promote efficiency and effectiveness.
2. **1955 – Public administration Study**
Report titled: Planning and Financial Administration in Milwaukee County. Among its recommendations it cited that the Treasurer, as an administrative officer, should not be selected by popular vote. This elective process "has been criticized so generally both in Milwaukee County and elsewhere that no repetition of the fallacies of that system is required here." A principal conclusion strongly suggests the urgency of repealing the constitutional provision to permit this change from elected to appointed office.
3. **Supported in Milwaukee County Commission for the 21st Century Report.**
Page 23 of this report recommended filling the office of the Treasurer through an appointment by the County Executive – as is done for county departments.
4. **1989 County Board Study** (File 89-631) recommended that the Treasurer be put under Department of Administration, if balanced with a strong independent Controller/Auditor.
5. **1993 County Board Resolution** (File 93 – 275), sponsored by Dan Diliberti, Mark Borkowski, Dorothy Dean, and Lawrence Kenny supported eliminating elected Treasurer Position in State Constitution and making its election or appointment a county option. Passed April 8, 1993.
6. **In a growing trend, nearly one-quarter of states already allow appointment of County Treasurers;** examples include the counties of San Francisco, Denver, Cayahoga (Cleveland) and Charlotte, North Carolina.
7. **Improved financial management.**
University of California Merced Study by Alexander Whalley, January 4, 2010, found that appointed treasurers reduced municipal borrowing costs by 13-23% over elected ones.
8. **Supported by past Milwaukee County Treasurers:**
Four of the last six Milwaukee County Treasurers (Frank Pokorney, Thomas Meaux, Kevin O'Connor, and Dan Diliberti) have gone on record as supporting making the Treasurer an appointed position. This change would simply recognize a "defacto" practice. Of the five previous treasurers, three were appointed (Frank Pokorney, Thomas Meaux, and Dorothy Dean).
9. **Supported in WTMJ-TV Editorial**
A TV editorial stated that: "The County Treasurer is one of those elective jobs that shouldn't exist any longer." (May 20, 1993)
10. **Supported in numerous Milwaukee Journal Sentinel editorials**
Milwaukee Journal Sentinel editorial board on numerous occasions has stated that the County Treasurer, "ideally should be appointed rather than elected because it primarily involves administrative duties, not public policy" (September 10, 2004).
11. **Parallel movement to eliminate the elected office of State Treasurer.**
There is a bi-partisan movement toward making the position of the State Treasurer an appointed one.
 - AJR 26 – 2011 - State legislation to amend the State Constitution to eliminate the position of State Treasurer is supported by current Republican State Treasurer Kurt Schuller.
 - Democrats backed plan to eliminate election of State Treasurer – June 15, 2012 as noted in a straw poll at Wisconsin State Democratic Convention.
 - Thirteen states have designated their State Treasurer as an appointed position.



Yolo treasurer says consolidated offices must be monitored closely

By Dave Moller Senior Staff Writer

Nevada County will have to guard against thefts and shady assessment changes if the Auditor/Controller and Treasurer/Tax Collector's offices are merged next week, said a Yolo County official who has been through a similar consolidation.

Yolo County Treasurer/Tax Collector Howard Newens was elected auditor of the valley county in 2002 and saw his position merged into the Treasurer/Tax Collector's office in January 2007.

The Nevada County Supervisors are poised to do the same thing Tuesday, and could appoint current Auditor/Controller Marcia Salter to the combined post.

The proposal was made public on New Year's Eve as Nevada County Treasurer/Tax Collector Christina Dabis stepped down with a year to go in her term.

Dabis had no comment on the consolidation proposal.

The merger idea from the County Executive Office is being offered as a way to save \$150,000 and streamline government. It would also allow candidates for the merged office to meet February and March primary election deadlines.

Newens is pleased with his combined office and said it has created efficiencies and modest cost-savings of about \$160,000 yearly.

But he warned that internal controls are essential to avert illegalities.

The first would be to make sure the person who figures taxes in the auditor/controller's office is not the one to bill and collect on the treasurer/tax collector's side, he said.

"Someone could make up a fictitious tax bill, send it out and collect it," Newens warned.

A loose system without checks and balances between the two offices also could make it possible for an employee to alter a tax assessment, Newens said.

In an interview earlier this week, Salter said strict separations would have to be maintained in a combined office, and a single person should not take transactions from start to finish.

An employee on the treasurer/tax collector side dealing with county investments should not be involved in quarterly reviews of those investments by the auditor/controller side, or with the annual audits done by independent firms, Salter added.

Newens adds to his checks and balances by contracting out all quarterly and yearly audits to an outside firm, he said.

Separate functions

Offices in Yolo County were combined when the treasurer/tax collector stepped down, "and he had no successor," Newens said. "He made some decisions that were not popular with the board," losing money in Asian investments.

After that, the treasurer/tax collector was stripped of as much investment duties as possible, and those were shifted to Newens, who was then solely auditor/controller.

Operating in a general law county like Nevada County, the Yolo County supervisors then approved merging the offices.

A taxpayers' group had concerns about the merger, particularly over the checks and balances involved with a merged tax and financial office, Newens said. An outside auditor ruled that it could be done if people from the offices were separated while doing different portions of transactions.

"The people who put the amount on the tax rolls should be different from the people who put the tax bills out and collect them," Newens reiterated.

Once the merger came about, duplicated operations between the offices were eliminated, and things have gone smoothly since, Newens said.

"The offices were adjacent and it was already operating as a single office," Newens said.

"It was kind of natural."

If the Nevada County board approves the combined office Tuesday, it will be called the

"County Auditor-Controller and Treasurer-Tax Collector," according to the merger ordinance. A subsequent planned vote would appoint Salter to the position.

Salter already had filed for re-election to her current auditor/controller spot and said she would file for the new position if the board approves it. A new position would give Salter a 15 percent salary and benefit increase to around \$160,000, Haffey said.

As of Thursday afternoon, no one else had filed for the current positions.

Bill Steele of North San Juan said last month he would file for treasurer/tax collector, and then said Thursday he would file for the new position instead should the supervisors create it.

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Few protest, praise possibility of merger

Little public comment has been made on a plan to combine the Nevada County Treasurer/Tax Collector and Auditor/Controller offices.

Some readers have left comments on TheUnion.com about the situation, but no one showed up to protest or praise it at Tuesday's meeting of the county Board of Supervisors.

However, two readers of The Union made unsolicited calls this week suggesting that could change when the board goes for final approval and a subsequent vote Tuesday, Jan. 12, to name Auditor/Controller Marcia Salter to the new combined post.

"I intend to be there to speak," said Lee Acorn, who said she is not a political activist. "It doesn't pass the smell test."

Salter already has filed for re-election to her current office in the June primary, and said she would refile for a combined position.

Acorn doesn't like what would result, and pointed at County Executive Officer Rick Haffey.

"Imagine a CEO who expects you to vote for someone who audits what they already do," Acorn said. "I'm so upset and angry and disgusted."

Haffey's office maintains the merger would save the county about \$150,000 annually and streamline operations.

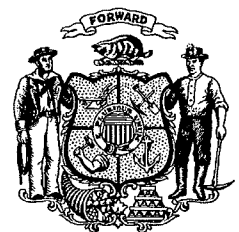
"They're marching too hastily," said John Hazelwood. "Why aren't all the counties doing this if it's such a great idea?"

"It looks like, to me, it needs more attention," said Hazelwood. "I hope they back away from this and think it over."

So does Bill Steele of North San Juan, who has said he would file for treasurer/tax collector and then said Thursday he would run for the combined post if supervisors approve it.

"They shouldn't do this," Steele said. "I'm running because I'm opposed to the board doing this."

— Dave Moller



Shelby Trustee Seeks to Merge City, County Service

Proposed

By Andy Meek

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"This is a no-brainer savings to the taxpayer. Efficiency is a real thing, and that's what we're all about anyway, making the taxpayer's buck stretch as far as it can."

- Bob Patterson

Shelby County Trustee

Memphis City Council members are still in penny-pinching mode. That was the message delivered this week when Yvonne Madlock, director of the Memphis-Shelby County Health Department, asked council members to consider approving a vector control fee, which would amount to an extra 75 cents on each month's utility bill for all Memphis Light, Gas and Water ratepayers.

Though the fee was touted as necessary to the health department's operation, TaJuan Stout Mitchell, chairman of the council's O & M Budget Committee, said the council had already budgeted for the money needed.

"And in my house, when my daughter asks me for \$29 for a dress, and her grandmother gives her \$29 too, I want to know, am I getting my \$29 back?" she asked.

Cutting the fat. The implication behind that comment - that council members are looking to cut every ounce of fat from the city's budget - has led Shelby County Trustee Bob Patterson to a conclusion of his own. To save Memphis taxpayers an estimated \$3 million to \$5 million a year, he has offered to merge the county trustee's office with the city treasurer's office, effectively creating a one-stop shop for taxpayers.

Patterson said all that would be required to combine the two offices is Mayor Willie Herenton's agreement and for Herenton to turn over the city's property tax file to him.

"We've offered to take over the collection, and we have a state statute that's already been approved," Patterson said. "And we've offered the city of Memphis that we would do it for 1 percent on current and 2 percent on delinquent collections, which would save them a lot of money - \$3 million to \$5 million a year.

"An efficiency would be gained, because their collection is June through August, and their property becomes delinquent Aug. 31. My first date is the first Monday in

October through Feb. 28. So if I have the computer system and I have the mailing capacity, it would be cost-effective if we just did one-stop shopping for each of the taxpayers. They could come into this office and pay county and city taxes, or they could go to a kiosk in City Hall and pay city or county taxes."

Shelby County Trustee

Uses property assessments, tax rate to calculate property tax bills

Processes more than 350,000 tax bills each year

Collects 97 percent of money owed

Collection processes. As trustee, Patterson's duties include controlling and coordinating the distribution of county funds on a monthly basis. Each year he processes more than 350,000 tax bills and collects 97 percent of money that's owed, and about \$6 billion flows through his office annually.

The county's delinquent tax office also collects current and delinquent taxes for Arlington and Millington, as well as delinquent taxes for Bartlett and Collierville. In total, the office collects more than \$34 million each year.

The city of Memphis uses a private law firm to handle delinquent tax collections that charges 20 percent of the amount it collects.

"The mayor and I have had two meetings, and he says he is studying a number of options that have been presented to him and he'll get back to me," Patterson said. "All that's required is for him to agree to turn his property tax files over to me, and it could be done 90 days from when he gives me the file."

Increasing efficiency. The move is one recommendation that could be included in a \$500,000 efficiency study the City Council is considering. Council members haven't decided yet whether to approve the study, which would be coordinated by Public Financial Management, a financial consultant for the city.

Marlin Mosby, managing director of PFM's Memphis office and formerly the city's director of finance and administration, said the study would cover some of the same ground as an analysis PFM did for Shelby County.

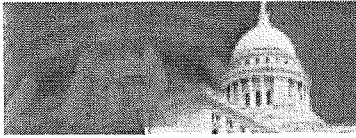
"As far as the trustee's office, that's one of the areas we would look at," Mosby said. "Is it the same type of study we did for the county? Yes. But can you take what was done at the county and put it at the city - the answer is absolutely not."

"If you're going into the police department - dispatch, for example - and it turns out the Memphis police run their dispatch office exactly the same way the sheriff's department runs their dispatch office, then the answer is yes, some of the same recommendations will come out. And the only way we can find all this out is to go in and do the interviews, do the analysis."

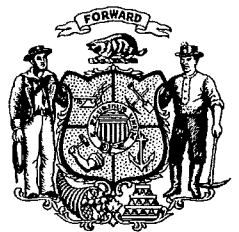
Taxpayer savings. Patterson expects current tax collections in the city and county to dip 1 or 2 percent next year, despite recent property tax increases. But Patterson said he is eager to see city officials take an interest in his plan to merge the county trustee and city treasurer's offices, which he thinks could shave 3 to 5 cents from the city's property tax rate.

He is also a city resident, meaning he, too, would get the benefit of savings on his tax bill.

"This is a no-brainer savings to the taxpayer," Patterson said. "Efficiency is a real thing, and that's what we're all about anyway, making the taxpayer's buck stretch as far as it can."



WISCONSIN STATE LEGISLATURE



Seattle, Washington **Record Group 2700**
Department of Finance

In 1991, Mayor Norm Rice convened a blue ribbon commission to review the City's financial management functions. That group proposed the formation of a Finance Department under the executive branch of government to replace the existing elected offices of Comptroller and Treasurer. A City Charter amendment to that effect was referred to the voters at the November 1991 general election. The amendment passed and the details of the reorganization were laid out in Ordinance 115766. Preparations proceeded the following year to determine the organizational structure, responsibilities, and budget of the new department, which was inaugurated in January 1993.

The department was organized into four divisions to reflect the main functions of treasury, accounting services, data processing system services, and Finance Department administration. In July 1994, the department's responsibilities were further broadened through a merger with the Department of Licenses and Consumer Affairs. This merger created one central location for obtaining licenses, making utility payments, and getting other types of financial services. The department also became responsible also for the city's animal shelter.

On January 1, 1997, the Finance Department was reorganized into the Executive Services Department. It became known as the Finance Division, and continued essentially the same services performed prior to consolidation.

The new Department of Finance, headed by a Director of Finance, was created in 2001 based on another reorganization outlined in Ordinance 120181. In May 2002 the Department was reorganized again to create two separate departments: the Department of Finance, which focused closely on financial management, and the Department of Executive Administration, which handled the operational and administrative tasks performed by the previous larger department. Finance was responsible for budget development and monitoring, debt management, financial policies, financial planning, performance measurement, and overall financial controls for the City of Seattle. The department also oversaw policy on city taxes, investments, accounting, and related activities.

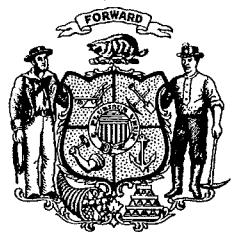
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Director's Records

1983-2005

13.4 cubic feet

Records of the Director of the Department of Finance, including correspondence, subject files, financial reports, working papers, committee files, and related material concerning accounting services, budgets, taxes, debt management, investments, other financial issues and capital projects, including development of the downtown civic center. Also included is correspondence of City Treasurer, Lloyd Hara, which predates the creation of the Department of Finance. Dwight Dively's files span his service as Director of the Executive Services Department and, subsequently, as Director of the Finance Department. Files of staffers of the Executive Services Department and Department of Finance are included which concern the Goals, Actions, Results and Measures (GARMS) of the Mayor's Office and City Council, and strategic planning on transportation, parking, Fire Department and other issues. Files concerning financial oversight of Public Development Authorities were created by the Office Management and Budget, Office of Management and Planning and Strategic Planning Office staff.



Minnesota: In 1973 Minnesota passed Minnesota State Statute 375A.10 which removed the mandate for elected county treasurer (also auditor & sheriff)

Under SS375A.10, a county is allowed to hold a referendum to create a position of appointed treasurer or combine it with the county controller or Auditor.

Once created the county can initiate and direct any reorganization, consolidation, reallocation, or delegation of duties, functions, or responsibilities for the purpose of promoting efficiency in county government. The Board may also make any other necessary administrative changes; including abolishing or terminating the office or the transfer of personnel, without diminishing, prohibiting, or avoiding statutorily required duties of that official.

Seeking legislation that:

1. only applies to counties over 500,000 in population and
2. counties with a full-time auditor and controller – both of which are not under the power of the legislative or executive branch.
3. Amend constitution to allow such counties to change the office of County Treasurer from an elected position to an appointed one.
4. County can and reorganize, consolidate, reallocate, or delegate the duties, functions, or responsibilities of the Treasurer for the purpose of promoting efficiency in county government.
5. Counties may also make any other necessary administrative changes; including abolishing or terminating the office or the transfer of personnel, without diminishing, prohibiting, or avoiding statutorily required duties of that official.
6. Counties can set qualifications, delegate the appointing authority to the County Executive, County Controller, or institute joint appointment authority between the County board and the County Executive.

Options in County Government Structure

Counties have a number of options as to how they structure their governments. There are provisions in general law to change certain offices from elective to appointive and to combine certain offices. There are also provisions for more comprehensive restructuring. Most of the options require a referendum. This information brief describes options in county government structure available in general law. It also summarizes what options counties have implemented and whether they have used the general law or gotten special legislation in order to make the change more easily.¹

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¹ In 2001 and again in 2006, legislation was debated, but not enacted, that would have made it easier under general law to change certain county offices from elective to appointive positions. H.F. 1290/S.F. 510 (2001); H.F. 2946/S.F. 2805 (2006). Since 2001, 15 counties have gotten special legislation to make the changes under the same conditions as were proposed in the bill to change the general law.

is signed by a number of voters equal to 10 percent of those voting in the county at the last general election. The county auditor must receive the petition for a referendum within 30 days after the second publication of the board resolution that orders the combination.

The persons last elected as auditor and treasurer before the resolution has been adopted serve in those offices until the completion of the terms to which they were elected.

The statutorily required duties, functions, and responsibilities of the county auditor and the county treasurer are then vested in and performed by the auditor-treasurer.

2. Assessor and Auditor, Treasurer, or Auditor-Treasurer

A number of counties have combined the office of assessor with that of auditor, treasurer, or auditor-treasurer. Because of concerns with the compatibility of these offices, the law now explicitly provides for combining the offices. Whenever the assessor's office is combined with another, the person holding the office still must meet the qualifications required for assessor.

Compatible offices. The office of county assessor is compatible with the office of auditor, treasurer, or auditor-treasurer if those offices are appointed positions. A combined assessor-auditor must not serve on the board of appeal and equalization. The county board must not delegate any authority, power, or responsibility under the tax abatement process to the combined office.

An elected county auditor, treasurer, or auditor-treasurer may also serve as the county assessor if the auditor, treasurer, or auditor-treasurer office will be an appointed position within five years. The five-year period covers the time it might take from the referendum to make the auditor, treasurer, or auditor-treasurer an appointed office until the current elected officeholder's term expires.

Incompatible offices. A county assessor must not serve in the listed elected positions: county attorney, county board member, elected auditor, elected treasurer, elected auditor-treasurer, town board supervisor for a town in the same county, or mayor or city council member for a city in the same county. Similarly, a city assessor must not also serve as a mayor or city council member for the same city and a town assessor must not serve as a town board supervisor for the same town.

Except for an elective office that will become appointive, an assessor who accepts an office that is incompatible with the office of assessor is deemed to have resigned from the assessor position on the day of taking the incompatible office.

Minn. Stat. § 273.061, subds. 1a, 1b, 1c.

Counties That Have Exercised Options					
LA = local approval required and done • NR = no referendum required • RR = reverse referendum required • X = 2007-2008 Minnesota Legislative Manual indicates the position. It is assumed it was established under Minnesota Statutes, chapter 375A, because there is no known special legislation					
County	Appointed Auditor	Appointed Treasurer	Appointed Recorder	Elected Auditor-Treasurer	Appointed Auditor-Treasurer
Anoka	1989 c 243 (RR, LA)	1989 c 243 (RR, LA)	1989 c 243 (RR, LA)	X	
Becker				X	
Beltrami					
Benton ²				1997 c 91 (RR)	
Blue Earth	1990 c 431 (RR, LA)	1990 c 431 (RR, LA)	1990 c 431 (RR, LA)	X	
Brown				X	
Carlton			2002 c 263 (RR, LA)		
Carver	2006 c 173 (RR, LA)	2006 c 173 (RR, LA)	2006 c 173 (RR, LA)		
Cass ³			2001 c 105 (RR, LA)		2001 c 105 (RR, LA)
Chippewa				1992 c 421 (RR, LA)	
Chisago			1998 c 302 (RR, LA)	X	
Clay				X	
Cook ⁴				X	
Cottonwood					
Dakota			1991 c 338 (RR)	1991 c 338 (RR)	1998 c 308 (RR, LA)

² Laws 1997, chapter 91, also authorized Benton County to make the offices of recorder and auditor-treasurer appointive but these options were not implemented. There was a petition to require a referendum and the part that combined the offices of auditor and treasurer passed, but the part to make the combined office appointive failed.

³ Although Cass County approved the law, it has not implemented the option to make the recorder an appointed position. The auditor-treasurer's position was made appointive effective May 1, 2005.

⁴ A referendum on the proposal was held in 1976 and the part to combine the offices passed, but the part to make the combined office appointive failed.

Counties That Have Exercised Options					
County	Appointed Auditor	Appointed Treasurer	Appointed Recorder	Elected Auditor-Treasurer	Appointed Auditor-Treasurer
Marshall				X	
Martin				1991 c 81 (RR, LA)	
Millie Lacs ⁸			X	X	
Murray				1993 c 200 (RR, LA)	
Nicollet				X	2008 c 160 (RR, LA)
Nobles ⁹			2005 c 75 § 3 (RR, LA)	1993 c 200 (RR, LA)	2005 c 75 § 3 (RR, LA)
Norman				X	
Olmsted			1992 c 474 (RR, LA)	1990 c 438 (RR, LA)	1998 c 307 (RR, LA)
Pine ¹⁰			2002 c 263 (RR, LA)		
Polk			2002 c 258 (RR, LA)	1993 c 127 (RR, LA)	2002 c 258 (RR, LA)
Pope ¹¹				X	
Ramsey	1971-73 Minn. Stat. § 383A.20	1971-73 Minn. Stat. § 383A.20	1971-73 Minn. Stat. § 383A.20		
Redwood				X	
Renville				X	

⁸ The auditor-treasurer positions were combined following a referendum in 1980. A 1974 referendum to combine the offices and make the combined office appointive failed. The recorder position became an appointed position at the beginning of 2007, following approval by the voters at the 2004 general election.

⁹ As of the date of this publication, the certificate of local approval of the 2005 law had not been filed with the secretary of state.

¹⁰ Pine County may also combine the duties of the appointed recorder and the county assessor into one department, as long as the person appointed has the qualifications required in statute for assessors.

¹¹ Pope County was authorized by special law in 2005 to make the recorder and auditor-treasurer positions appointed, subject to local approval and reverse referendum. Laws 2005, ch. 75, § 1. When a petition for a referendum was filed, the county board rescinded its resolution. The law was not approved and has expired. According to the county web site, the auditor and treasurer positions were combined as an elected office in 1994.

Big Stone County was authorized by Laws 1992, chapter 421, to combine the offices of auditor and treasurer (elective, subject to reverse referendum), but never approved the local law as required. A petition for a referendum was filed and the referendum failed. Thus, the option was not implemented and the authority to implement it under special law has expired.

Koochiching County was authorized by Laws 1994, chapter 387, to make the office of county recorder appointive, and although the special legislation was approved by the county board, the option was not implemented after the referendum held pursuant to a petition failed.

Pipestone County was authorized by Laws 1993, chapter 200, to combine the offices of auditor and treasurer, and although the county board approved the local law, the option was not implemented after the referendum held pursuant to a petition failed.

In addition, a number of other counties held referenda that failed on whether to change county offices.

Can a county change the size of its board?

Yes. There are two statutes that a county can use to change the size of its board.

First, under Minnesota Statutes, section 375A.09, a county board may change its size to three, five, seven, or nine members. The county board can implement this change only after an affirmative vote of the voters in the county on the question. The referendum may be initiated by:

- a resolution by the county board,
- a recommendation of a county government study commission, or
- a petition signed by voters equal in number to 5 percent of the electors voting at the last previous election for the office of governor.

If a study commission has been established, a referendum on an option may not be initiated by a resolution of the county board or a petition of voters until after the study commission has completed its study.

The county auditor conducts the referendum following the procedures provided in section 375.20, as far as practicable. The referendum may be held at any primary, general, or special election held not less than 30 days before the first day on which candidates may file for county office.

When the number of commissioners has been changed, the county board must redistrict the county accordingly. The resolution redistricting the county shall be adopted not less than 30 days before the first day candidates may file for the office of county commissioner.

Commissioners to be elected to the modified county board are elected at the general election following the adoption of the modification.

- a petition signed by voters equal in number to at least 5 percent of the voters voting at the last previous election for the office of governor, requesting that a referendum be held on the adoption of one or more of the plans.

If a study commission is established under Minnesota Statutes, section 375A.13, a referendum on a plan may not be initiated by resolution of the county board or a petition of the voters until after the study commission completes its work.

Elected Executive Plan

The elected executive plan provides for a county executive elected by the voters of the county to a four-year term of office. Minn. Stat. § 375A.02.

- The county executive is the administrative head of the county with all the power and duties of an administrative or executive nature vested in or imposed upon the county board.
- The salary of the county executive is set by the county board at a figure not less than 150 percent of the highest paid member of the county board.
- The county executive is responsible for the administration of the affairs of the county and, by resolution of the county board, may serve as head of a county department.
- Specific powers and duties are described in section 375A.02, subdivisions 3 and 4. The county executive has veto power over ordinances or resolutions of the county board that make appropriations.

In a county that has adopted the elected executive plan, various boards and commissions of the county are abolished and placed under the county board. Also, the offices of county auditor, treasurer, and recorder are abolished and the office of county coroner and county surveyor are made appointive unless previously abolished and terminated. Minn. Stat. § 375A.04.

St. Louis County proposed establishing the elected executive plan in 1974, but the referendum failed.

County Manager Plan

The county manager plan provides for an appointed chief executive officer who is designated as county manager. Minn. Stat. § 375A.03.

- The manager is appointed by the county board for an indefinite period of time and serves at the board's pleasure.
- The county board sets the manager's salary.

- The county administrator is the head of the county for the management of county affairs placed under the administrative charge.
- The county board may make the administrator head of any department over which the board has the power of appointment.
- Specific powers and duties of the administrator are described in section 375A.06, subdivision 4. (See below)
- The county board may appoint an administrator without going to a countywide referendum on the question.

Referenda in 1976 to establish the county administrator plan in St. Louis County and Cook County both failed. A 1978 referendum to create a position of county administrator in St. Louis County also failed.

“County Administrator” or “County Coordinator”

According to the Association of Minnesota Counties, 32 counties have county administrators and 26 counties have county coordinators. The chart below notes the differences in the powers and duties of each.

Statutory Comparison	
County Administrator Minn. Stat. § 375A.06, subd. 4	County Coordinator Minn. Stat. § 375.49, subd. 1 and 2
<p>“The county administrator shall be the administrative head of the county and shall be responsible for the proper administration of the affairs of the county placed in the administrator’s charge. The administrator shall exercise general supervision over all county institutions and agencies and, with the approval of the county board, coordinate the various activities of the county and unify the management of its affairs. If required by the county board, the administrator may act as the head of any department, the appointment of which is made by the county board, provided the administrator has the qualifications required by law. Responsibilities shall include, but are not limited to, the following duties:”</p>	<p>“The county board shall prescribe the duties of the county coordinator. . . .</p> <p>The county coordinator may be assigned any of the following duties and responsibilities:”</p>

County Auditor-Administrator Plan

The county auditor-administrator plan provides for the county auditor to assume the additional duties of county administrator.

- The auditor continues to perform the duties of county auditor except for the duties pertaining to computation of taxes, delinquent taxes, and receipt and disbursement of money. These functions are transferred to the county treasurer.
- The auditor-administrator plan is not available to counties that have provided for the appointment of the county auditor, or have combined the offices of auditor and treasurer.
- Neither is the plan permitted in counties operating under the elected executive or manager plan.
- The office of auditor-administrator is elective with the candidate standing for office designated by that name.

Have any counties made use of these optional forms of county government?

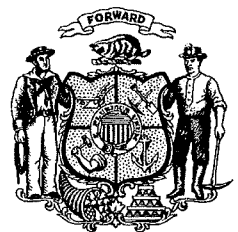
None of the four organizational plans which require a referendum (i.e., county executive, at-large chairperson, county manager, and auditor-administrator) have been adopted in any county. In fact, few have been proposed. Referenda in 1976 to establish the county administrator plan in St. Louis County and Cook County both failed. A 1978 referendum to create a position of county administrator in St. Louis County also failed.

According to survey information from the Minnesota Association of Counties, 32 counties have county administrators and 26 counties have county coordinators. ("County Administrator" may be used as a title for a county coordinator under Minnesota Statutes, sections 375.48 to 375.50.)

Can a county abandon an adopted option or plan?

Yes. Any optional plan or other option provided for in sections 375A.01 to 375A.13 may be abandoned by the same procedures required for the adoption of the optional plan or the option. Except as otherwise provided in sections 375A.01 to 375A.13, any plan or option shall remain in effect until abandoned or another plan or option is adopted, but a plan or option shall remain in effect not less than three years after its adoption before proceedings to abandon may be commenced. Options that are consistent with the at-large chair plan and the administrator plan may be adopted at any time after either the at-large chair plan or the administrator plan has been adopted. Minn. Stat. § 375A.12, subd. 6.

For more information about local governments, visit the government operations area of our web site, www.house.mn/hrd/hrd.htm.



CHAPTER 99—H.F.No. 954

An act relating to counties; providing a process for making certain county offices appointive in the counties of Kittson and Marshall.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. **KITTSON, MARSHALL COUNTY OFFICES MAY BE APPOINTED.**

Subdivision 1. Authority to make office appointive. Notwithstanding Minnesota Statutes, section 382.01, upon adoption of a resolution by the Kittson County Board of Commissioners or the Marshall County Board of Commissioners, the respective offices of county recorder and county auditor-treasurer in that county are not elective but must be filled by appointment by the county board as provided in the resolution.

Subd. 2. Board controls; may change as long as duties done. Upon adoption of a resolution by the county board of commissioners and subject to subdivisions 3 and 4, the duties of an elected official required by statute whose office is made appointive as authorized by this section must be discharged by the county board of commissioners acting through a department head appointed by the board for that purpose. Reorganization, reallocation, delegation, or other administrative change or transfer does not diminish, prohibit, or avoid the discharge of duties required by statute.

Subd. 3. Incumbents to complete term. The person elected at the last general election to an office made appointive under this section must serve in that capacity and perform the duties, functions, and responsibilities required by statute until the completion of the term of office to which the person was elected or until a vacancy occurs in the office, whichever occurs earlier.

Subd. 4. Publishing resolution; petition, referendum. (a) Before the adoption of the resolution to provide for the appointment of the county recorder and county auditor-treasurer, the county board must publish a proposed resolution notifying the public of its intent to consider the issue once each week for two consecutive weeks in the official publication of the county. Following publication and prior to formally adopting the resolution, the county board shall provide an opportunity at its next regular meeting for public comment relating to the issue. After the public comment opportunity, at the same meeting or a subsequent meeting, the county board of commissioners may adopt a resolution that provides for the appointment of the county recorder and county auditor-treasurer as permitted in this section. The resolution must be approved by at least 80 percent of the members of the county board. The resolution may take effect 60 days after it is adopted, or at a later date stated in the resolution, unless a petition is filed as provided in paragraph (b).

(b) Within 60 days after the county board adopts the resolution, a petition requesting a referendum may be filed with the county auditor-treasurer. The petition must be signed by at least ten percent of the registered voters of the county. The petition must meet the requirements of the secretary of state, as provided in Minnesota Statutes, section

204B.071, and any rules adopted to implement that section. If the petition is sufficient, the question of appointing the county recorder and county auditor-treasurer must be placed on the ballot at a regular or special election. If a majority of the voters of the county voting on the question vote in favor of appointment, the resolution may be implemented.

Subd. 5. Reverting to elected offices. (a) The county board may adopt a resolution to provide for the election of an office made an appointed position under this section, but not until at least three years after the office was made an appointed position. The county board must publish a proposed resolution notifying the public of its intent to consider the issue once each week for two consecutive weeks in the official publication of the county. Following publication and before formally adopting the resolution, the county board must provide an opportunity at its next regular meeting for public comment relating to the issue. After the public comment hearing, the county board may adopt the resolution. The resolution must be approved by at least 60 percent of the members of the county board and is effective August 1 following adoption of the resolution.

(b) The question of whether an office made an appointed position under this section must be made an elected office must be placed on the ballot at the next general election if (1) the position has been an appointed position for at least three years, (2) a petition signed by at least ten percent of the registered voters of the county is filed with the office of the county auditor-treasurer by August 1 of the year in which the general election is held, and (3) the petition meets the requirements of the secretary of state, as provided in Minnesota Statutes, section 204B.071, and any rules adopted to implement that section. If a majority of the voters of the county voting on the question vote in favor of making the office an elected position, the election for that office must be held at the next regular or special election.

EFFECTIVE DATE. This section is effective as to Marshall County the day after the Marshall County Board of Commissioners and its chief clerical officer timely complete their compliance with Minnesota Statutes, section 645.021, subdivisions 2 and 3. This section is effective as to Kittson County the day after the Kittson County Board of Commissioners and its chief clerical officer timely complete their compliance with Minnesota Statutes, section 645.021, subdivisions 2 and 3.

Presented to the governor May 24, 2011

Signed by the governor May 27, 2011, 10:35 a.m.

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375A.10 OPTIONS RELATING TO CERTAIN COUNTY OFFICES.

Subdivision 1. **General.** Notwithstanding the provisions of any other law to the contrary and in addition to the other options provided by sections 375A.01 to 375A.13, any county may adopt one or more of the options provided for in this section. Until the adoption of any one or more of the options herein enumerated, each county shall operate under the plan of county government relating to the county offices enumerated in this section which was in effect for that county on July 1, 1973.

Subd. 2. **Certain offices.** In addition to the other options provided by sections 375A.01 to 375A.13, any county may institute one or more of the following options; except that a county which has adopted the auditor-administrator plan may not provide for the appointment of the auditor or the consolidation of the offices of auditor and treasurer while the auditor-administrator plan is in force:

- (a) provide for the appointment of one or more of the following offices if they have not been abolished by the adoption of other options: County auditor, county treasurer, sheriff, or county recorder;
- (b) provide for the office of county civil counsel;
- (c) consolidation of the offices of county auditor and treasurer.

Subd. 3. **Appointment.** In any county exercising the option provided in subdivision 2, clause (a), relating to the offices of county auditor, county treasurer, sheriff, or county recorder, the offices shall be filled by appointment by the board of county commissioners unless the office is hereafter abolished or terminated as provided by law or pursuant to a reorganization or consolidation. The duties, functions and responsibilities which have been heretofore and which shall be hereafter required by statute to be performed by the elected officials whose offices are to be made appointive shall be vested in and performed by the board of county commissioners of that county through department heads appointed by the board for that purpose. In effecting this option, the board of county commissioners shall have the authority to initiate and direct any reorganization, consolidation, reallocation or delegation of such duties, functions or responsibilities for the purpose of promoting efficiency in county government and make such other administrative changes including abolishing or terminating the offices or the transfer of personnel, as are deemed necessary for this purpose without diminishing, prohibiting, or avoiding those specific duties required by statute to be performed by those officials. The officer elected to the respective office at the time of the adoption of this option shall serve as the head of any department created by the board of county commissioners to perform the functions formerly performed by the office and shall serve until the term of office expires.

Subd. 4. **County counsel; county prosecution.** In any county exercising the option provided in subdivision 2, clause (b), the county board is authorized to establish the office of county civil counsel and may by resolution appoint an attorney at law to the office; provided that if a county adopts either the elected executive or the county manager plan, the county civil counsel shall be appointed and removed by the elected executive or county manager, subject to the approval of the county board. The county board shall determine the compensation for the county counsel. If a county counsel is appointed, the county attorney shall continue to exercise all duties relating to the prosecution of crimes as provided by law. The county counsel shall be the legal advisor to the county board and county officials involving any official act of a civil nature. The county counsel shall prosecute and defend all civil actions and proceedings in

which the county or any officer is concerned in official capacity or is a party. County counsel shall perform such additional and related duties as may be prescribed by law and directed by the county board. The county counsel and the county attorney may apply for and shall receive opinions from the attorney general on matters of public importance as provided in section 8.07.

Subd. 5. Auditor-treasurer. In any county exercising the option provided in subdivision 2, clause (c), the office shall be known thereafter as the office of auditor-treasurer, if the office is to remain elective. If the board chooses to make the office of auditor-treasurer elective, and not require a referendum, it must act with the concurrence of 80 percent of its members.

In the exercise of this option, the county board shall direct which of the offices of auditor or treasurer shall be terminated for the purpose of providing for the election to the single office of auditor-treasurer. The duties, functions and responsibilities which have been heretofore and which shall hereafter be required by statute to be performed by the county auditor and the county treasurer shall be vested in and performed by the auditor-treasurer without diminishing, prohibiting or avoiding those specific duties required by statute to be performed by the county auditor and the county treasurer.

Nothing in this subdivision shall preclude the county from exercising the option to make the combined office of auditor-treasurer appointive as if it had been specifically enumerated in subdivision 2. If the combined office is to be appointive, a referendum under section 375A.12 shall be necessary.

If the combined office is to be elective, a referendum under section 375A.12 shall be necessary if:

(a) the county board requires a referendum; or

(b) a referendum is required by a petition of a number of voters equal to ten percent of those voting in the county at the last general election that is received by the county auditor within 30 days after the second publication of the board resolution that orders the combination.

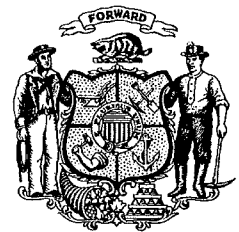
The persons last elected to the positions of auditor and treasurer before adoption of the resolution shall serve in those offices and perform the duties of those offices until the completion of the terms to which they were elected.

Subd. 6. Oaths, bonds. When any of the offices referred to in this section are combined or consolidated, the person filling the combined office shall take the oath of each office and shall give the bond required by the county board provided that if one of the offices combined is the office of county treasurer, the bond shall be in an amount not less than that required of a county treasurer in that county.

History: 1973 c 542 s 10; 1976 c 181 s 2; 1986 c 444; 1993 c 75 s 1



WISCONSIN STATE LEGISLATURE



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- [County Treasurers](#)
- [Referendum](#)
- [Sheriffs](#)

375A.10 OPTIONS RELATING TO CERTAIN COUNTY OFFICES.

Subdivision 1. General.

Notwithstanding the provisions of any other law to the contrary and in addition to the other options provided by sections [375A.01](#) to [375A.13](#), any county may adopt one or more of the options provided for in this section. Until the adoption of any one or more of the options herein enumerated, each county shall operate under the plan of county government relating to the county offices enumerated in this section which was in effect for that county on July 1, 1973.

Subd. 2. Certain offices.

In addition to the other options provided by sections [375A.01](#) to [375A.13](#), any county may institute one or more of

the following options; except that a county which has adopted the auditor-administrator plan may not provide for the appointment of the auditor or the consolidation of the offices of auditor and treasurer while the auditor-administrator plan is in force:

(a) provide for the appointment of one or more of the following offices if they have not been abolished by the adoption of other options: County auditor, county treasurer, sheriff, or county recorder;

(b) provide for the office of county civil counsel;

(c) consolidation of the offices of county auditor and treasurer.

Subd. 3. Appointment.

In any county exercising the option provided in subdivision 2, clause (a), relating to the offices of county auditor, county treasurer, sheriff, or county recorder, the offices shall be filled by appointment by the board of county commissioners unless the office is hereafter abolished or terminated as provided by law or pursuant to a reorganization or consolidation. The duties, functions and responsibilities which have been heretofore and which shall be hereafter required by statute to be performed by the elected officials whose offices are to be made appointive shall be vested in and performed by the board of county commissioners of that county through department heads appointed by the board for that purpose. In effecting this option, the board of county commissioners shall have the authority to initiate and direct any reorganization, consolidation, reallocation or delegation of such duties, functions or responsibilities for the purpose of promoting efficiency in county government and make such other administrative changes including abolishing or terminating the offices or the transfer of personnel, as are deemed necessary for this purpose without diminishing, prohibiting, or avoiding those specific duties required by statute to be performed by those officials. The officer elected to the respective office at the time of the adoption of this option shall serve as the head of any department created by the board of county commissioners to perform the functions

formerly performed by the office and shall serve until the term of office expires.

Subd. 4. County counsel; county prosecution.

In any county exercising the option provided in subdivision 2, clause (b), the county board is authorized to establish the office of county civil counsel and may by resolution appoint an attorney at law to the office; provided that if a county adopts either the elected executive or the county manager plan, the county civil counsel shall be appointed and removed by the elected executive or county manager, subject to the approval of the county board. The county board shall determine the compensation for the county counsel. If a county counsel is appointed, the county attorney shall continue to exercise all duties relating to the prosecution of crimes as provided by law. The county counsel shall be the legal advisor to the county board and county officials involving any official act of a civil nature. The county counsel shall prosecute and defend all civil actions and proceedings in which the county or any officer is concerned in official capacity or is a party. County counsel shall perform such additional and related duties as may be prescribed by law and directed by the county board. The county counsel and the county attorney may apply for and shall receive opinions from the attorney general on matters of public importance as provided in section 8.07.

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In any county exercising the option provided in subdivision 2, clause (c), the office shall be known thereafter as the office of auditor-treasurer, if the office is to remain elective. If the board chooses to make the office of auditor-treasurer elective, and not require a referendum, it must act with the concurrence of 80 percent of its members.

In the exercise of this option, the county board shall direct which of the offices of auditor or treasurer shall be terminated for the purpose of providing for the election to the single office of auditor-treasurer. The duties, functions and responsibilities which have been heretofore and which shall hereafter be required by statute to be performed by the county auditor and the county treasurer shall be vested in and performed by the auditor-treasurer without diminishing,

prohibiting or avoiding those specific duties required by statute to be performed by the county auditor and the county treasurer.

Nothing in this subdivision shall preclude the county from exercising the option to make the combined office of auditor-treasurer appointive as if it had been specifically enumerated in subdivision 2. If the combined office is to be appointive, a referendum under section 375A.12 shall be necessary.

If the combined office is to be elective, a referendum under section 375A.12 shall be necessary if:

(a) the county board requires a referendum; or

(b) a referendum is required by a petition of a number of voters equal to ten percent of those voting in the county at the last general election that is received by the county auditor within 30 days after the second publication of the board resolution that orders the combination.

The persons last elected to the positions of auditor and treasurer before adoption of the resolution shall serve in those offices and perform the duties of those offices until the completion of the terms to which they were elected.

Subd. 6. Oaths, bonds.

When any of the offices referred to in this section are combined or consolidated, the person filling the combined office shall take the oath of each office and shall give the bond required by the county board provided that if one of the offices combined is the office of county treasurer, the bond shall be in an amount not less than that required of a county treasurer in that county.

History:

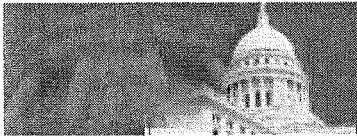
1973 c 542 s 10; 1976 c 181 s 2; 1986 c 444; 1993 c 75 s

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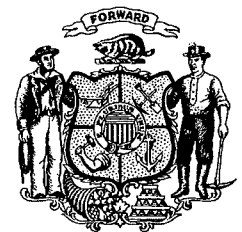
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WISCONSIN STATE LEGISLATURE



Seattle, Washington **Record Group 2700**
Department of Finance

In 1991, Mayor Norm Rice convened a blue ribbon commission to review the City's financial management functions. That group proposed the formation of a Finance Department under the Executive Branch of government to replace the existing elected offices of Comptroller and Treasurer. A City Charter amendment to that effect was referred to the voters at the November 1991 general election. The amendment passed and the details of the reorganization were laid out in Ordinance 115766. Preparations proceeded the following year to determine the organizational structure, responsibilities, and budget of the new department, which was inaugurated in January 1993.

The department was organized into four divisions to reflect the main functions of treasury, accounting services, data processing system services, and Finance Department administration. In July 1994, the department's responsibilities were further broadened through a merger with the Department of Licenses and Consumer Affairs. This merger created one central location for obtaining licenses, making utility payments, and getting other types of financial services. The department also became responsible also for the city's animal shelter.

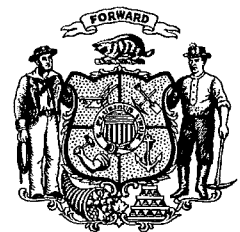
On January 1, 1997, the Finance Department was reorganized into the Executive Services Department. It became known as the Finance Division, and continued essentially the same services performed prior to consolidation.

The new Department of Finance, headed by a Director of Finance, was created in 2001 based on another reorganization outlined in Ordinance 120181. In May 2002 the Department was reorganized again to create two separate departments: the Department of Finance, which focused closely on financial management, and the Department of Executive Administration, which handled the operational and administrative tasks performed by the previous larger department. Finance was responsible for budget development and monitoring, debt management, financial policies, financial planning, performance measurement, and overall financial controls for the City of Seattle. The department also oversaw policy on city taxes, investments, accounting, and related activities.

2700-01
Director's Records
1983-2005

13.4 cubic feet

Records of the Director of the Department of Finance, including correspondence, subject files, financial reports, working papers, committee files, and related material concerning accounting services, budgets, taxes, debt management, investments, other financial issues and capital projects, including development of the downtown civic center. Also included is correspondence of City Treasurer, Lloyd Hara, which predates the creation of the Department of Finance. Dwight Dively's files span his service as Director of the Executive Services Department and, subsequently, as Director of the Finance Department. Files of staffers of the Executive Services Department and Department of Finance are included which concern the Goals, Actions, Results and Measures (GARMS) of the Mayor's Office and City Council, and strategic planning on transportation, parking, Fire Department and other issues. Files concerning financial oversight of Public Development Authorities were created by the Office Management and Budget, Office of Management and Planning and Strategic Planning Office staff.



Minnesota: In 1973 Minnesota passed Minnesota State Statute 375A.10 which removed the mandate for elected county treasurer (also auditor & sheriff)

Under SS375A.10, a county is allowed to hold a referendum to create a position of appointed treasurer or combine it with the county controller or Auditor.

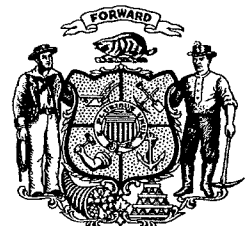
Once created the county can initiate and direct any reorganization, consolidation, reallocation, or delegation of duties, functions, or responsibilities for the purpose of promoting efficiency in county government. The Board may also make any other necessary administrative changes; including abolishing or terminating the office or the transfer of personnel, without diminishing, prohibiting, or avoiding statutorily required duties of that official.

Seeking legislation that:

1. only applies to counties over 500,000 in population and
2. counties with a full-time auditor and controller – both of which are not under the power of the legislative or executive branch.
3. Amend constitution to allow such counties to change the office of County Treasurer from an elected position to an appointed one.
4. County can and reorganize, consolidate, reallocate, or delegate the duties, functions, or responsibilities of the Treasurer for the purpose of promoting efficiency in county government.
5. Counties may also make any other necessary administrative changes; including abolishing or terminating the office or the transfer of personnel, without diminishing, prohibiting, or avoiding statutorily required duties of that official.
6. Counties can set qualifications, delegate the appointing authority to the County Executive, County Controller, or institute joint appointment authority between the County board and the County Executive.



WISCONSIN STATE LEGISLATURE



Q2. *I would like a listing of states that have or allow county treasurers to be appointed rather than elected.*

A2. The County treasurer is **elected** as a constitutional countywide officer in 27* states:

Alabama	Nevada
Arkansas	New Hampshire
Arizona	New Mexico
Georgia	North Dakota
Iowa	Oklahoma
Idaho	Oregon
Illinois	South Dakota
Indiana	Texas
Kansas	Utah
Massachusetts	Virginia
Michigan	Vermont
Missouri	Wisconsin
Montana	Wyoming
Nebraska	

The position is **appointed** in Alaska, Hawaii and North Carolina and can be either elected or appointed in Ohio, Minnesota, South Carolina, Maine, Washington, Colorado, Pennsylvania, California and New York. In West Virginia, following the old Anglo-Saxon governmental form, the Sheriff remains the chief tax collector to this day in the combined role of Sheriff-Treasurer.

✓ last 7 years
7/9 ↑

(Source: NACO)

*The source is not quite accurate (dated?). The original document from 2008 lists 34 states as elected only. I now have the total at 27. Perhaps this is evidence of a nation-wide trend towards potentially appointing Treasurers instead of strictly electing them. All underlined States were originally listed as elected, but online research shows these States elect AND appoint for the Treasurer position.

Q3. *I would like examples of wording of referendums (in states where authority is permissive rather than mandatory) that counties use if such a decision (to change it from elected to appointed) is put before county voters in the form of a referendum.*

A3. See Attachment: Example Ordinance & Referendum for the Town of Mosel, WI.

List of Wisconsin localities that have expressed interest in appointing their Treasurer:

- ❖ Town of Berry (Dane County)
- ❖ Town of Mosel (Sheboygan County)
- ❖ Town of Ashippun (Dodge County)

Making the Treasurer Appointed, Not Elected

Q1. I would like to see actual examples of State legislation in other states, either permissive or mandatory, that makes or allows counties to make the position of Treasurer appointed rather than elected.

A1.

Minnesota Example (Permissive):

Under Minnesota Statutes, section 382.01, each county must have an elected county auditor, treasurer, sheriff, recorder, attorney, and coroner. **But since 1973, Minnesota Statutes, section 375A.10, has allowed a county to appoint a county auditor, county treasurer, sheriff, or county recorder, if the offices have not been abolished by the adoption of other options.**

These options may be adopted only after the voters in the county approve it in a referendum. Minn. Stat. § 375A.12. The referendum may be initiated by:

- ❖ A resolution by the county board,
- ❖ A recommendation of a county government study commission, or
- ❖ A petition signed by voters equal in number to 5 percent of the electors voting at the last election for the office of governor.

If a study commission has been established under Minnesota Statutes, section 375A.13, a referendum on an option may not be initiated by a resolution of the county board or a petition of voters until after the commission has completed its study.

If an office is made appointive, the board of county commissioners makes the appointment to the office. The statutorily required duties, functions, and responsibilities of the office are then vested in and performed by the board of county commissioners through a board-appointed department head. The board can initiate and direct any reorganization, consolidation, reallocation, or delegation of duties, functions, or responsibilities for the purpose of promoting efficiency in county government; the board may also make any other necessary administrative changes including abolishing or terminating the office or the transfer of personnel, without diminishing, prohibiting, or avoiding those specific statutorily required duties to be performed by those officials. Minn. Stat. § 375A.10, subd.3.

The officer elected to the office at the time of the adoption of this option serves as the head of any department created by the board of county commissioners to perform the functions formerly performed by the office until the term of office expires. Minn. Stat. § 375A.10, subd.3.

(Source: Research Department, Minnesota House of Representatives)

KEY

- E = Elected
- A = Appointed
- D = Discretionary, Appointed or Elected
- * = Constitutional
- ** = See Row Office Over view

	Probate Judge	District judge	Circuit Judge	Court Clerk	Tax Collector	Recorder	Surveyor	Public Admin	Engineer
Alabama	E	E		E	E				
Alaska									
Arizona				E*		E*			
Arkansas				E	E	E	E		
California						D		D	
Colorado				E		E	E		
Delaware				E**		E			
Florida				E*	E*				
Georgia	E*		E	E*	E*		E	A	A
Hawaii						E			
Iowa		A		A		E		A	A
Idaho		E		E		E**			
Illinois						E			
Indiana			E*	E*		E*	E*		A
Kansas				E					A
Kentucky				E*			E*		
Louisiana		A							
Massachusetts									
Maryland				E					
Maine	E								
Michigan	E	E	E						
Minnesota				A		E	D		A
Missouri				E	E			E	
Mississippi	E			E			E		
Montana		E		E		E**	D	D	
Nebraska	A	A		E			E		E
Nevada									
New Hampshire									
New Jersey					A			E**	
New Mexico	E								
New York		D							
N. Carolina		E			D				
N. Dakota	E			E				E	A
Ohio				E		E			E
Oklahoma		E		E					
Oregon	E				E		E		
Pennsylvania				E**		E			
S. Carolina	E			E*	A	D			
S. Dakota									
Tennessee					E**				
Texas									
Utah						E	D		A
Virginia				E					
Vermont	E								
Washington									
W. Virginia				E			E		
Wisconsin			E	E*			D*		
Wyoming			E*	E*					

Row Office Table

	Clerk	Auditor	Treasurer	Sheriff	Pros. Attorney	Co. Attorney	Reg. Of Deeds	Coroner	Assessor	School Super.
1	Alabama	E		E	E	A				
2	Alaska	A		A	D**	A		E	E	D
3	Arizona			E*	E*	E*			A	
4	Arkansas	E		E	E			E	E*	E*
5	Arizona			E*	E*	E*			E*	E*
6	California	D	D	D		A		D		
7	Colorado	E*		E* D	E*	A		E*	E*	
8	Delaware	E			E	A	E			
9	Florida	Tax Collector	E*	E*					E*	
10	Georgia	A		E	E*	E			E*	
11	Hawaii	A	A	A		A		E	A	D
12	Iowa		E	E	E	E		A		
13	Idaho	E		E	E	E		E	E	
14	Illinois	E	E	E	E			E	E	
15	Indiana	E	E*	E*	E*	E*	A	E*	E	
16	Kansas	E		E	E	E	E		A	
17	Kentucky			Sheriff	E*	E*		E*	E*	
18	Louisiana			Sheriff	E*	E*		E*	E*	
19	Massachusetts			E	E		E		E*	E*
20	Maryland			E	E	E	E			
21	Maine			D	E	E	E			
22	Michigan	E		E	E	E	A	E		A
23	Minnesota		E	D	E	E		D	A	
24	Missouri	E	E	E	E	E		E	E	
25	Mississippi	E		E	E	E		E	E	E
26	Montana	E**		E	E	E		D	D	E
27	Nebraska	E		E	E	E	E		E	
28	Nevada	E**	E	E**	E	E			E	
29	New Hampshire			E	E	E	E			
30	New Jersey	E*		E	E*		E*			
31	New Mexico	E		E	E				E	A
32	New York	D		D	D		D	D		
33	N. Carolina	A		A	E*	A	E*	E	A	A
34	N. Dakota	A	E	E	E	E	E	A	A	A
35	Ohio	A	E	D	E	E		E		
36	Oklahoma	E		E	E	E			E	
37	Oregon	E*		E*	E*	E			E	
38	Pennsylvania	A	E	D	E	E	A	E	E	A
39	S. Carolina	A	E	D	E*	E*	A	D	E*	A
40	S. Dakota		E	E	E	E	E	E		D
41	Tennessee	E		E	E*		E*		E	
42	Texas	E		E	E	E			E	
43	Utah	E	E	E	E	E			E	
44	Virginia			E	E	E	A			
45	Vermont	E	E	E	E	E				
46	Washington	E	E	D	E	E*			E	E
47	W. Virginia	E		Sheriff	E	E		E	E	
48	Wisconsin	E		E	E*	E*		E*	D**	
49	Wyoming	E		E	E	E	E	E	E	

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KEY

- E = Elected
- A = Appointed
- D = Discretionary, Appointed or Elected
- * = Constitutional
- ** = See Row Office Over view

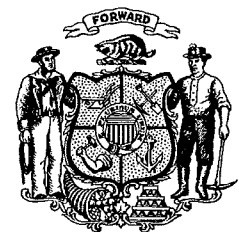


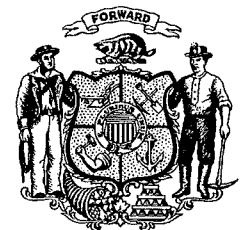
TABLE A1: List of City Treasurer Appointive Referenda

Date	City	Vote Yes	Vote No	Total Votes	% in Favor	Referendum Pass	Joint Ref. W/ Appointive Clerk
11-7-95	Ontario	1836	6846	8682	.21	No	
3-26-96	Dunsmuir	214	415	629	.34	No	
3-26-96	Reedley	1701	1379	3080	.55	Yes	
3-26-96	Ukiah	1651	193	3584	.46	No	
3-26-96	Orange	8730	12428	21158	.41	No	
3-26-96	San Clemente	3495	6874	10369	.34	No	
3-26-95	Brea	3092	3878	6970	.44	No	
11-5-96	Live Oak	559	514	1073	.52	Yes	Yes
11-5-96	Livermore	8557	14374	22931	.37	No	
11-5-96	Auburn	1951	3226	5177	.38	No	
11-5-96	Waterford	602	897	1499	.40	No	
11-5-96	Santa Paula	2850	3553	6403	.45	No	Yes
11-3-98	San Juan Bautista	166	346	512	.32	No	
11-3-98	Paso Robles	2386	3486	5872	.41	No	
11-3-98	Gonzales	474	447	921	.51	Yes	
11-3-98	Benicia	2700	5943	8643	.31	No	
11-3-98	Arroyo Grande	2486	3615	6101	.41	No	Yes
6-8-99	Manteca	1967	1812	3779	.52	Yes	
3-2-99	Livermore	7842	5698	13540	.58	Yes	
11-7-00	Waterford	544	619	1163	.47	No	
11-7-00	Santa Maria	6348	7086	13434	.47	No	Yes
11-7-00	Tehachapi	889	1173	2062	.43	No	
11-7-00	Woodland	7715	7123	4838	.52	Yes	
11-7-00	Portola	298	459	757	.39	No	
11-5-02	Turlock	5881	6077	11958	.49	No	
11-5-02	Signal Hill	685	1125	1810	.38	No	
11-5-02	Portola	162	390	552	.29	No	
11-5-02	Barstow	1028	2427	3455	.30	No	
11-5-02	Firebaugh	265	306	571	.46	No	
11-5-02	Paso Robles	2606	3824	6430	.41	No	
11-5-02	Wasco	952	1096	2048	.46	No	
1-28-03	South Gate	2537	5409	7946	.32	No	
11-4-03	Fontana	1931	1234	3165	.64	Yes	
3-2-04	Calistoga	607	590	1197	.51	Yes	Yes
11-2-04	Waterford	990	779	1769	.56	Yes	
11-8-05	Pittsburg	4319	6016	10335	.42	Yes	

Notes: California Local Elections (CEDA) data from 1992 to 2006.



WISCONSIN STATE LEGISLATURE



State	Treasurer
Alabama	Elected
Alaska	Appointed
Arizona	Elected*
Arkansas	Elected
Arizona	Elected*
California	Discretionary
Colorado	Discretionary
Delaware	N/A
Florida	Elected*
Georgia	Elected
Hawaii	Appointed
Iowa	Elected
Idaho	Elected
Illinois	Elected
Indiana	Elected*
Kansas	Elected
Kentucky	Sheriff
Louisiana	Sheriff
Massachusetts	Elected
Maryland	N/A
Maine	Discretionary
Michigan	Elected
Minnesota	Discretionary
Missouri	Elected
Mississippi	Elected
Montana	Elected
Nebraska	Elected
Nevada	Elected
New Hampshire	Elected
New Jersey	Elected
New Mexico	Elected

Key:

* = Constitutional
 N/A = Not Available

Totals:

Elected - 32
 Appointed - 3
 Discretionary (Elected or Appointed) - 9
 Sheriff - 3
 N/A - 2
 No County Level Govt. - 1

Note:

7 of the 9 listed Discretionary States changed from Elected only status since 2004. They are the states in bold lettering on the list. This is perhaps mild evidence of a trend towards allowing for either elected OR appointed treasurers, based on a county's individual preference.

New York	Discretionary
North Carolina	Appointed
North Dakota	Elected
Ohio	Discretionary
Oklahoma	Elected
Oregon	Elected*
Pennsylvania	Discretionary
Rhode Island	No County Level Govt.
South Carolina	Discretionary
South Dakota	Elected
Tennessee	Elected
Texas	Elected
Utah	Elected
Virginia	Elected
Vermont	Elected
Washington	Discretionary
West Virginia	Sheriff
Wisconsin	Elected
Wyoming	Elected