

COUNTY PERSONNEL COMMITTEE MEETING
MARCH 8, 1995, 2:00 PM

PRESENT: Lee Warren, Chairman
Tom Bacote, Commissioner
John Keefe, Commissioner

STAFF: Cliff Strassenburg, County Manager
Brenda Foreman, Sr. Staff Attorney
Steve Horne, County Assessor
Pat Jones, Personnel Director
Faye Parrish, Tax Collector
Rhonda Davis, Deputy Clerk

AGENDA ITEMS:

1. Discussion of Tax Administrator form of Organization.

Cliff Strassenburg presented a report on the tax administrator form of organization to the committee (Exhibit A attached). He noted there are 55 North Carolina counties that have a Tax Administrator. Cumberland County had this form of organization several years ago, but due to personality conflicts and the way it was implemented, it did not work. The Tax Administrator would serve at the Assessor and Collector and would be appointed by the Board of Commissioners and would report to the County Manager for all administrative purposes. He listed the advantages to this form of organization would include the following:

- Centralizes responsibility and accountability for all property tax functions in one individual.
- Permits greater flexibility in the crosstraining and assignment of staff to respond to fluctuations in workloads and deadlines between various work units within the Tax Department.
- Enables "one stop" information and problem solving service for taxpayers.
- Enables more effective planning and coordination of tax functions and work flow.

He noted a disadvantage to this form of organization is of split accountability. The Tax Administrator is appointed by the Board of Commissioners, but is accountable to management for administrative, budgetary and personnel matters. He noted that this is the case now with the Collector and Assessor, however, this situation could be corrected if the Board directs that the Tax Administrator is responsible to management for administrative, budgetary and personnel matters and that management's decisions regarding these matters are final and not subject to appeal to the Board.

Commissioner Keefe stated the Board could appoint an Administrator based on the recommendation of the County Manager.

Mr. Strassenburg noted the state qualifications are minimal for the Tax Administrator. He gave some key qualities he considers important for the position. He has attached a proposed job description in the packet of information presented. He reviewed the salary data from eight counties that were surveyed who have a Tax Administrator and

have 60,000 or more parcels. He noted Cumberland County currently has 110,000 parcels of real estate on the tax records. He stated he would advise a minimum salary ranging from \$55,000 to \$60,000 be offered for this position.

Commissioner Bacote stated he would be willing to recommend a minimum salary of \$60,000 be offered.

Commissioner Keefe noted he feels the salary range should be from \$50,000 to \$77,000.

Mr. Strassenburg then showed a current organizational chart of the Property Tax Functions and a proposed chart with the Tax Administrator organization. He noted he looked at organizations for other counties with a Tax Administrator and they had a similar structure. Once a Tax Administrator was hired, the organization of the property tax functions would be worked out with that person.

MOTION: Commissioner Bacote offered a motion to recommend to the full Board of Commissioners that they create the position of Tax Administrator to be in charge of the Assessment of Property and Collection of Taxes with a salary to be determined.

SECOND: Commissioner Keefe

DISCUSSION: Chairman Warren and Mr. Strassenburg asked for comments from Ms. Parrish and Mr. Horne. Mr. Horne stated he felt the Board is on the right track. He has spoken with several people from other counties that have a Tax Administrator and they are pleased with this type of organization. He has recommended this type of organization to the County Manager in the past. The County has come a long way since his appointment in 1982. He wants to see the County continue to grow. He stated he has a good working relationship with the Tax Collector. He does feel the proposed salary range is low. It is also a bad time to hire an Administrator because of the upcoming revaluation. He feels there are several qualified applicants across the state that may be interested in this position. He stated that due to the new way the vehicle taxes are being handled, the people in the Assessor's and Collector's office are on the firing line five days a week. He also feels some of the walls, not actual walls, but barriers need to come down between the two offices. There needs to be better coordination between the personnel in the two offices. He feels the Tax Administrator form of organization would ultimately be better for the taxpayer, as all of the employees in the tax offices would be on the same team. The county needs someone who will be more than a county employee to fill this position, as well as someone who is well qualified. There are good staffs in both offices, but he feels there is a lot of work to be done. He feels strongly that this form of organization is the way to go. Mr. Strassenburg asked Mr. Horne what salary he would recommend for this position. Mr. Horne stated he felt the minimum should be no less than \$55,000, and could be more depending on the person's qualifications. He noted Moore County gives a bonus to their Administrator. Mr. Horne noted that there would be no problem with having an Assessor putting things on the tax books that could not be collected if we had a Tax Administrator. He stressed he tried hard not to put things on the tax books that he felt could not be collected.

Ms. Parrish stated there have been some things on the tax books that could not be collected by her office. She noted she does not have a real problem with transitioning to this form of organization. She noted she is sure she will have questions along the

way, but feels she could work with most everybody.

Mr. Strassenburg assured Ms. Parrish the County would do nothing that would adversely affect her or her salary in this transition.

Commissioner Warren thanked Ms. Parrish and Mr. Horne for the fine job they have done and are doing for the County. He understands that their jobs are very hard. He feels it is important to be personable in their positions. He noted he would agree with a \$58,000 to \$78,000 salary range for a Tax Administrator. He noted they do not want to eliminate someone from being interested in this position because of two or three thousand dollars.

Commissioner Bacote again stated he feels the minimum salary should be at least \$60,000.

Mr. Horne noted the Board may want to consider giving the Administrator a car allowance, rather than a vehicle.

VOTE: UNANIMOUS

2. Progress Report on Proposed Pay Plan Option 1.

Ms. Jones presented a handout indicating two of the problems stated by employees in the presentation of the plan. Employees indicated the new plan would adversely affect employees completing 10 years of service and would adversely affect employees already receiving longevity in the first year.

Ms. Jones suggested the following solutions to these two problems:

1. Implement a grandfather program, whereby lump sum longevity continued for payment in December, 1995.
2. Start Proposed Pay Plan Option 1 for personnel completing anniversary date on a calendar year basis starting in January, 1996.

Ms. Jones then gave background information and the cost in the event the board plans to implement these solutions (Exhibit B).

Commissioner Warren asked about the Career Development Steps for the employees at the Sheriff's Department.

Mr. Jones advised all of the problems that have been identified have not been dealt with at this point. She noted the Sheriff has been given all of the information on this pay plan and is to review the proposal and then meet with the County Manager and after a decision is made, they will meet with the Sheriff's Department staff and discuss it with them.

Mr. Strassenburg noted the Career Development System was adopted by the Board in 1980 when Sheriff Jones had a problem retaining employees. Retention of employees at the Sheriff's Department is no longer the problem it was then. He reviewed how the Career Development plan worked and how employees would benefit more from the new system. He feels once this is explained to the Sheriff's Department employees, there won't be as much concern over the elimination of the Career Development Steps. He does not see how the board could justify two longevity systems.

Ms. Jones noted a majority of the employees who were surveyed concerning this plan stated they feel it does help with the retention of new employees.

Commissioner Keefe stated he has a problem with grandfathering people in. He also stated he feels employees with less time with the county should receive greater compensation than employees with more time.

Ms. Jones stated the Board needs to decide whether to implement the plan on July 1, 1995 or January 1, 1996.

Mr. Strassenburg stated they need to make sure they don't take money away from anyone.

Ms. Jones stated that if they don't give longevity to employees this December, they will need to be ready to implement the new pay plan on July 1, 1995.

Mr. Strassenburg stated he has departments doing their budgets as if nothing will change. If the Board decides to go to the new pay plan on July 1, 1995, changing the budgets can be done easily.

The committee took no action, and accepted the information.

Meeting adjourned 3:00 PM.