



**Contra  
Costa  
County**

To: Board of Supervisors  
From: Russell Watts, Treasurer-Tax Collector  
Date: December 10, 2019

Subject: Position Adjustment Resolution #22548 to establish the classification of Business Tax Specialist and add 1 FTE position

**RECOMMENDATION(S):**

ADOPT Position Adjustment Resolution No. 22548 to establish the classification of Business Tax Specialist (S5TA) (represented) at Salary Plan and Grade 3R5-1323 (\$4,733 - \$5,753) and add one position in the Treasurer-Tax Collector Department. (100% General Fund)

**FISCAL IMPACT:**

The total annual cost of the new position will be \$93,890, including \$17,392 in pension costs. This will be partially covered by funding from a vacant Accounting Technician position. The balance will be an increased appropriation of general purpose revenue. Future increased costs will be covered by increases in business tax revenue.

**BACKGROUND:**

With the onboarding of the Board of Supervisor's new cannabis business tax and the continuous growth of other types of businesses and short-term rentals in the unincorporated area of the County, the County's business tax operations have become more sophisticated and technical. Greater knowledge and higher skills are required to accomplish the work. In order to be successful in hiring and retaining persons with such expertise, a new position is

☐ APPROVE

☐ OTHER

☐ RECOMMENDATION OF CNTY  
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD  
COMMITTEE

Action of Board On: **12/10/2019** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor

Candace Andersen, District II  
Supervisor

Diane Burgis, District III  
Supervisor

Karen Mitchoff, District IV  
Supervisor

Federal D. Glover, District V  
Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: December 10, 2019

David Twa, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact:

required -

### BACKGROUND: (CONT'D)

a Business Tax Specialist position. This new position would be similar to two other single position technical classifications in the Treasurer-Tax Collector's Office, Property Tax Subdivision Specialist and Tax-Defaulted Real Property Specialist. It would be distinguished by its specialized responsibility to manage day-to-day activities independently within established guidelines and procedures of the Business License Tax, Transient Occupancy Tax and Cannabis Tax programs.

### CONSEQUENCE OF NEGATIVE ACTION:

If not approved, the Treasurer-Tax Collector's Office would not be able to fully implement the Cannabis Tax program and at the same time successfully fulfill all the requirements of the Business License and Transient Occupancy Tax programs. Consequently, the Office would be out of compliance with related county ordinances, and, more importantly, could experience significant opportunity losses in the collection of business tax revenue.

### ATTACHMENTS

P300 No. 22548