



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
Controller's Office



Date: March 3, 2017
Board Meeting Date: March 28, 2017
Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Juan Raigoza, Controller

Subject: Resolution Authorizing the Hiring of Retired Accountant II, Pauline Luft, to an Extra Help Position Prior to the Expiration of the Post-Retirement 180 Day Separation Period

RECOMMENDATION:

Adopt a resolution authorizing the hiring of retired Accountant II, Pauline Luft, to an extra help position prior to expiration of the post-retirement 180 day separation period.

BACKGROUND:

On September 12, 2012, the California Public Employees' Pension Reform Act, which is known as "PEPRA" (Assembly Bill 340), was signed into law effective January 1, 2013. Additionally, Assembly Bill 197, which amends a portion of the 1937 Act, was signed into law the same date to be effective January 1, 2013. The PEPRA legislation includes provisions in Government Code Section 7522.56 requiring a 180 day separation ("sit-out") period following the date of retirement for non-safety retirees who are re-employed by a public agency within the same retirement system as an employee through a contract.

One exception to this law is provided in Government Code Section 7522.56(f)(1), which states that if, "the employer certifies the nature of the employment and that the appointment is necessary to fill a critically needed position before 180 days have passed and the appointment has been approved by the governing body of the employer in a public meeting." The section also states that the appointment may not be placed on a consent calendar.

DISCUSSION:

Pauline Luft will retire March 31, 2017 after working for the County for nearly 37 years. Ms. Luft has been responsible for processing secured tax roll corrections for over 7 years, during which she has acquired extensive expertise. Since the department did not

receive notice of Ms. Luft's retirement until January 31, 2017, it is anticipated that training of new staff will extend beyond her retirement date and, until the new staff is efficient and effective, her assistance will be required to ensure roll corrections are processed in a timely manner, avoiding unnecessary hardship on taxpayers. Additionally, Ms. Luft played a key role in placing special charges on secured tax bills, a process that happens annually. This process will begin prior to the end of Ms. Luft's 180 day separation, and her expertise will be required to train a new staff and ensure the tax rolls are accurate and delivered to the Tax Collector in a timely manner.

For these services Ms. Luft will be paid \$39.76 per hour for a period not to exceed 960 hours in 12 months. This rate is equivalent to the hourly rate of pay for an Accountant II.

Approval of this resolution contributes to the Shared Vision 2025 outcome of a Collaborative Community by ensuring the Controller's Office is able to effectively and efficiently calculate and correct the secured tax roll, ensuring taxing entities receive the correct amount of tax revenue allowing them to provide services and meet community needs. It also ensures tax-payers are billed for the correct amount of taxes for these services.

County Counsel has reviewed and approved the resolution as to form.

PERFORMANCE MEASURE(S):

Measure	FY 2015-16 Actual	FY 2016-17 Projected
Percentage of customer survey respondents rating services good or excellent	100%	90%

FISCAL IMPACT:

There is no Net County Cost associated with the recommended action. Appropriations to cover extra-help costs are included in the Controller's FY 2016-17 Adopted Budget.