

## Treasurer-Tax Collector & Sheriff's Office Responses to the Santa Cruz County 2010-2011 Grand Jury Report

### Improvement: Where the Code Stops and Performance Starts

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*Access to public records gives citizens the opportunity to participate in public life, help set priorities, and hold their governments accountable. A free flow of information can be an important tool for building trust between a government and its citizens. It also improves communication within government to make the public administration more efficient and more effective in delivering services to its constituency.*

– The Carter Center, Americas Program

The Treasurer-Tax Collector's (Tax Collector) responses<sup>[1]</sup> to the 2010-2011 Grand Jury Report<sup>[2]</sup> failed to constructively address concerns found in the Grand Jury's investigation. The Grand Jury found that the process for cancelling property tax delinquency penalties lacked transparency in that documentation for those waivers granted appeared inconsistent and the office did not keep records of waivers that were denied. Without this documentation, it is impossible to assess if waivers were granted fairly and appropriately. The Tax Collector issued the following response without directly addressing this failure:

*Tax Collector Response: "Lest there be any misunderstanding on this point, it should be made entirely clear that this office is in full compliance with the Revenue and Taxation Code of the State of California on the issue of retention of records concerning tax penalty cancellations. For those tax penalty cancellations that are approved, please refer to F2 above. Regarding those tax penalty cancellation requests that are not approved, the Revenue and Taxation Code does not require the retention of records. Again, in both instances, this office is in full compliance with the relevant sections of California law."<sup>[1]</sup>*

None of the Grand Jury's findings called into question the legal compliance of the Tax Collector's office. Yet, rather than constructively address the findings as requested by the Grand Jury, the Tax Collector's responses focused upon compliance with county, state, and federal laws. The Grand Jury's findings and recommendations were intended to make Tax Collector operations more transparent and responsive to the public—a primary focus of the original investigation.

In contrast to the Tax Collector responses, the Sheriff's Office presented thoughtful replies to findings and recommendations and offered solutions on how to improve their performance. One such example may be found in their response to Recommendation 5, which suggested that the Sheriff's Office should track the effectiveness and results of their education and restorative programming. The Sheriff's Office acknowledged the difficulties of serving a highly transient population while asserting they are working on a method to track the progress and outcomes of their education interventions.

## **Conclusion**

The overarching goal of Grand Jury investigations is to shine a light upon areas where government can improve. The citizens ultimately are in charge, and their role is to provide the mandate for change when poor practices and inefficiencies are exposed. In the absence of direction from citizens, government does not change. We hope this commentary will inspire citizens to insist on improved performance from their local officials.

## **Sources**

1. "Responses to Santa Cruz County Grand Jury Final Report for 2010-2011." Accessed June 10, 2012. <http://www.co.santa-cruz.ca.us/LinkClick.aspx?fileticket=nHDrhLI3fI4%3d&tabid=895>
2. "Santa Cruz County Grand Jury Final Report for 2010-2011." Accessed June 8, 2012. [http://www.co.santa-cruz.ca.us/grandjury/GJ2011\\_final/Delinquent\\_Property\\_Tax\\_Penalty\\_Cancellations.pdf](http://www.co.santa-cruz.ca.us/grandjury/GJ2011_final/Delinquent_Property_Tax_Penalty_Cancellations.pdf)