

**Prudence and Economy:
Rethinking State Limits on
County Offices**

A Briefing Paper for the Oversight Hearing

State Capitol, Room 112
Wednesday, March 17, 2010

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Prudence and Economy: Rethinking State Limits on County Offices

This briefing paper prepares the members of the Senate Local Government Committee for their March 17, 2010 oversight hearing on state limits on county office consolidations.

State law recognizes dozens of county officers and specifies how counties can consolidate multiple offices under a single officer. Counties regularly consider consolidating offices to save money, improve the administration of county programs, or both. As the State Supreme Court wrote in its 1856 *Merril v. Gorham* decision upholding the consolidation of the offices of San Francisco Sheriff and Tax Collector:

...motives of prudence and economy may often require the consolidation of different offices of the same character, and we would be reluctant to adopt a rule of construction, which would effectually block the wheels of progress and reform...

After more than 100 years on the books, the statutes governing the consolidation of county offices are inconsistent and confusing, potentially impeding progress and reform.

One of the central duties of any legislative body is to review how their statutes work and to determine if legislators should amend those laws. The March 17 hearing is an opportunity for the members of the Senate Local Government Committee to review the statutes governing the consolidation of county offices and consider two broad policy questions:

1. Would counties benefit from a simplified and standardized statute governing the consolidation of county offices?
2. If changes to these statutes are necessary, what issues should state law address and what issues should be left to the discretion of county officials and voters?

County Offices – Background and Current Law

Since the early years of statehood, state law governing the consolidation of county offices has been shaped by a tension between the Legislature's power to structure county offices and the goal of providing counties with broad, uniform authority to organize in ways that best meet disparate local needs.

Laws passed by California's first Legislature recognized several county offices. Subsequent special bills specified how counties could combine different offices. By the time the Legislature codified relevant statutes in 1872, numerous special provisions limited both the types of offices that could be consolidated and the counties within which specific consolidations were authorized.

In response to the complexity produced by special legislation, the new California Constitution adopted in 1879 prohibited most kinds of special legislation, including special legislation regulating county business. However, this constitutional prohibition did not stop legislation relating narrowly to specific offices in specific counties. Shortly after the new constitution, legislators began to circumvent the prohibition on special legislation by introducing bills that applied "generally" to a "class" of counties that actually included only a single county.

Legislation enacted in 1880 repealed many of the special statutory provisions relating to county offices and, instead, listed twelve county officers and granted county supervisors broad authority to consolidate, by ordinance, the duties of two or more county offices (Felton, AB 519, 1880). The Supreme Court later ruled, on grounds not related to office consolidations, that the Felton bill was in conflict with the California Constitution and voided its provisions.

Nearly a century ago, the state legislature's practice of structuring county offices through special legislation was a catalyst for the county charter government movement. In 1911, California voters approved a "County Home Rule" constitutional amendment (Proposition 2), which provided for greater local control over county governance through the adoption of county charters. The ballot argument in favor of the 1911 proposition specifically noted the lack of uniformity and local control that resulted from the Legislature's sorting counties into separate classes and passing special legislation relating to county officers.

Fourteen counties have adopted charters. These charters vary significantly in how they address the consolidation of county offices. Some county charters grant county supervisors broad authority to restructure county offices by passing ordinances. In other counties, voter-approved charter amendments are required to consolidate offices, making the charter, in some cases, more restrictive than general law.

The state laws governing California's 44 non-charter counties recognize dozens of different county officers (Government Code §24000 and Government Code §26500 et seq.). The California Constitution requires some county officers to be

elected in all counties: members of the board of supervisors, sheriffs, district attorneys, and assessors (Article XI, §1 and Article XI, §4). State law requires additional elected officers: treasurers, county clerks, auditors, tax collectors, recorders, public administrators, and coroners. With voter approval, an elected office can become an appointed office (Government Code §24009).

County boards of supervisors can adopt ordinances to consolidate many county offices in one or more of 18 specified combinations (Government Code §24300). Additional combinations are also available to medium- and small-sized counties (Government Code §24304). Numerous individual counties can consolidate offices in various specified combinations. Statutes contain dozens of exceptions to these general provisions.

State law also authorizes a board of supervisors to consolidate duties and functions of county offices, although any duties and responsibilities of elected county officials mandated by the California Constitution or statute may not be transferred away from such officials by the board's consolidation of county services (Government Code §24308).

Ordinances consolidating county offices are subject to referendum and can be amended or repealed by local initiative.

Appendix A contains the text of the California Government Code sections that govern county office consolidations.

At the March 17 hearing, Legislator may wish to ask:

- ☞ Do special exceptions, ambiguities, and contradictions in the state law governing county office consolidations prevent counties from saving money and improving service delivery by consolidating offices?
- ☞ What is the voters' role in approving changes to the structure of county offices? Is the power of referendum and initiative sufficient, or should state law require voter approval for all consolidations?

County Office Consolidations and County Population

State law distinguishes between the combinations of county offices that can be consolidated by ordinance in small- and medium-sized counties and those that can

be consolidated in some of the state's most populous counties. Only the 46 least populous counties (based on the 1970 Census) can consolidate the following offices by ordinance:

- *County clerk and tax collector*
- *Treasurer, tax collector, and recorder*
- *Sheriff, tax collector, and coroner*
- *Coroner and health officer*
- *Sheriff, coroner, and public administrator*
- *County clerk, assessor, and recorder*
- *Assessor and recorder*
- *Tax collector, county clerk, and treasurer.*
- *Treasurer, tax collector, and public administrator*

(Government Code §24304)

Ten of the twelve largest counties that cannot combine the above offices under statute are charter counties, which can make those consolidations regardless of state law. Therefore, state law effectively singles out the remaining two counties – Contra Costa County and Riverside County – and prohibits them from consolidating offices in combinations that are allowed in 56 other counties. As a result, Riverside County successfully sought sponsored legislation to consolidate offices in two of the above combinations: county clerk, assessor, and recorder and sheriff, coroner, and public administrator (Government Code §24304.1, added by SB 162, Haynes, 1997).

At the March 17 hearing, Legislator may wish to ask:

- ☞ Should the Legislature use population-based statutes to limit Contra Costa and Riverside County's authority to consolidate certain offices?

County Office Consolidations and Incompatible Offices

Statutes authorizing specific office consolidations in specific counties also raise questions relating to the statutory and common law prohibitions against individuals holding incompatible offices.

In 1850, the Legislature adopted the English common law to guide the California courts, to the extent that the common law isn't inconsistent with the United States Constitution, the California Constitution, or state statutory laws. The common law prohibits holding incompatible offices. Many court decisions and Attorney Generals' opinions have interpreted and applied the prohibition against incompatible offices. The Attorney General restated this doctrine in a 1990 opinion:

Offices are incompatible, in the absence of statutes suggesting a contrary result, if there is any significant clash of duties or loyalties between the offices, if the dual office holding would be improper for reasons of public policy, or if either officer exercises supervisory, auditory, or removal power over the other.

(73 Ops.Cal.Atty.Gen. 183)

A person who assumes the duties of a second, incompatible office automatically vacates the first office.

In 2005, the Legislature codified the common law rule prohibiting an individual from holding incompatible public offices (Government Code §1099, added by SB 274, Romero, 2005).

The courts have ruled that the Legislature may abrogate the prohibition against holding incompatible offices. Thus, counties sometimes seek legislation to ensure that their consolidation of certain offices will not invite legal challenges pursuant to the incompatible offices doctrine.

Office consolidation statutes that apply only to a single county or group of counties can abrogate the incompatible offices doctrine in some counties and not others. For example, combining the offices of treasurer, tax collector, and public administrator may violate the incompatible offices doctrine in Contra Costa County and Riverside County, but nowhere else.

The statutes authorizing counties to consolidate auditors' offices with treasurer-tax collectors' offices are a notable example of the Legislature's use of its authority to authorize the consolidation of offices that would otherwise violate the incompatible offices doctrine (Government Code §§24300.5 and 24304.2). Ten counties have consolidated these offices and have sought to prevent potential conflicts by establishing internal control structures and oversight mechanisms. However, some critics of these consolidations worry about potential conflicts between the auditing and treasurer-tax collector functions.

At the March 17 hearing, Legislator may wish to ask:

- ☞ Should state law apply the incompatible offices doctrine uniformly to all counties, or does it make sense to abrogate the doctrine in some counties but not others?

- ☞ Should the Legislature reconsider the decision to abrogate the incompatible offices doctrine to allow the consolidation of auditor-controller and treasurer-tax collector offices?
- ☞ Can state law give counties greater flexibility to consolidate county offices without undermining the checks and balances that the incompatible offices doctrine is intended to protect?

County Office Consolidations and Charter Counties

Although charter counties enjoy broad authority to consolidate offices in combinations that are not specified in statute, they rarely organize prominent county offices in ways that state law does not authorize. Seven of the 14 charter counties have consolidated offices listed in Government Code §24009 only in combinations that state law already authorizes counties to consolidate by ordinance. Six other charter counties have consolidated offices in combinations that state law would bar them from using because of their large populations, but which medium- and small-sized counties can consolidate by ordinance. Only Santa Clara County, which consolidated the auditor, treasurer, tax collector, clerk and recorder offices under a single “Director of Finance,” has used its charter powers to organize county offices in a way that does not appear anywhere in statute.

Charter counties do not consolidate prominent county offices any more or less extensively than do general law counties. Most counties have consolidated between five and eight of the ten offices listed in Government Code §24009 with at least one other office listed in that section. Only Tulare County, a general law county, has consolidated all ten offices with at least one other office. At the other extreme, Inyo, a general law county, and San Francisco, a charter county, have only consolidated four of those offices.

Appendix B outline the various combinations in which counties have consolidated offices.

At the March 17 hearing, Legislator may wish to ask:

- ☞ Does the relative similarity of office combinations adopted in all counties suggest that the state doesn’t need to be so selective in specifying office combinations?

- ☞ Because general law counties consolidate offices to a similar extent as charter counties, does state law present significant obstacles to general law counties?
- ☞ Should state law continue to distinguish between the types of consolidations authorized for charter counties and those authorized for general law counties?

County Office Consolidations and Officeholder Qualifications

State law establishes the qualifications that individuals must meet to hold certain county offices:

- Except for people who were Assessors on January 1, 1997, no person may exercise the powers and duties of the office of Assessor unless he or she holds a valid appraiser's certificate issued by the State Board of Equalization (Government Code §24002.5).
- No person may be elected or appointed to the office of Auditor-Controller without meeting at least one of four statutory criteria (Government Code §26945). An Auditor-Controller must also fulfill continuing education requirements while in office.
- A person is not eligible to hold the office of District Attorney unless he or she has been admitted to practice in the Supreme Court of the State (Government Code §24002).
- A candidate for Sheriff must meet at least one of six statutory criteria (Government Code §24004.3).
- No person may be elected to the office of Treasurer-Tax Collector without meeting at least one of five statutory criteria (Government Code §27000.7). A Treasurer-Tax Collector must also fulfill continuing education requirements while in office.

For some consolidations, state law requires that all personnel must possess the particular statutory qualifications required for the consolidated departments. However, special legislation exempts some counties from requiring that occupants of specified consolidated offices possess qualifications required of the occupant of any of the separated offices (Government Code §24306). Some observers worry

that consolidating certain county offices can undermine the statutory requirements that officeholders have specialized skills and qualifications.

At the March 17 hearing, Legislator may wish to ask:

- ☞ Can state law give counties greater flexibility to consolidate county offices while ensuring that officeholders possess the specialized qualifications necessary to perform the functions of some county offices?

APPENDIX A
Statutes Governing County Office Consolidations

California Government Code, Title 3, Division 2, Part 1, Chapter 7

24300. By ordinance the board of supervisors may consolidate the duties of certain of the county offices in one or more of these combinations:

- (a) Sheriff and tax collector.
- (b) Auditor and recorder.
- (c) County clerk, auditor, and recorder.
- (d) County clerk and public administrator.
- (e) County clerk and recorder.
- (f) County clerk and auditor.
- (g) Treasurer and tax collector.
- (h) Treasurer and recorder.
- (i) Treasurer and assessor.
- (j) Treasurer and public administrator.
- (k) Public administrator and coroner.
- (l) District attorney and public administrator.
- (m) District attorney and coroner.
- (n) Sheriff and coroner.
- (o) Sheriff and public administrator.
- (p) County agricultural commissioner and county sealer of weights and measures.
- (q) Road commissioner and surveyor. A county may create an office entitled public works director, combining the duties of road commissioner and surveyor and any other compatible duties not legally required to be performed by another county officer.
- (r) County surveyor and director of transportation.

By the ordinance that consolidates the duties of the appointive county offices described in subdivision (p), notwithstanding Section 2122 and Sections 2181 to 2187, inclusive, of the Food and Agricultural Code, and Sections 12200 and 12214 of the Business and Professions Code, the board of supervisors may provide that the first term only of the newly consolidated office expires when the first of the remaining unexpired terms of the two unconsolidated offices would have expired. Where a vacancy in either of the unconsolidated offices exists the term of office of the newly consolidated office shall be the longer of the remaining unexpired terms.

24300.5. In addition to the duties of the county offices which may be consolidated under the provisions of Section 24300, the board of supervisors may by ordinance consolidate the offices of auditor, controller, treasurer, tax collector, and director of finance.

24301. If the duties of officers are consolidated pursuant to this chapter, the board of supervisors, by ordinance, may elect to separate the duties so consolidated, and reconsolidate them in any other manner permitted by this chapter or separate the duties without reconsolidation, and provide that the duties of each office shall be performed by a separate person, if it deems the change to be in the public interest.

24302. When the duties of offices are united and consolidated, the person elected to fill the united and consolidated offices shall take the oath and give the bond required for each, discharge all the duties pertaining to each, and receive the compensation of the offices the duties of which are consolidated.

24303. When there is an omission by the board of supervisors to consolidate the duties of offices as authorized in this chapter and to advertise the ordinance of consolidation, each office not so consolidated shall be filled in the manner provided by law.

24304. Notwithstanding the provisions of Section 24300, in counties of the 13th to 58th classes, inclusive, the board of supervisors by ordinance may consolidate the duties of certain of the county offices in one or more of these combinations:

- (a) Sheriff and tax collector.
- (b) Auditor and recorder.
- (c) County clerk, auditor, and recorder.
- (d) County clerk and public administrator.
- (e) County clerk and recorder.
- (f) County clerk and auditor.
- (g) Treasurer and tax collector.
- (h) Treasurer and recorder.
- (i) Treasurer and assessor.
- (j) Treasurer and public administrator.
- (k) Public administrator and coroner.
- (l) District attorney and public administrator.
- (m) District attorney and coroner.
- (n) Sheriff and coroner.
- (o) Sheriff and public administrator.
- (p) County agricultural commissioner and county sealer of weights and measures.
- (q) County clerk and tax collector.
- (r) Treasurer, tax collector, and recorder.
- (s) Sheriff, tax collector, and coroner.
- (t) Coroner and health officer.
- (u) Road commissioner and surveyor. A county may create an office entitled public works director, combining the duties of road commissioner and surveyor and any other compatible duties not legally required to be performed by another county officer.
- (v) Sheriff, coroner, and public administrator.
- (w) Treasurer, tax collector, and public administrator.
- (x) County clerk, assessor, and recorder.
- (y) Assessor and recorder.
- (z) Tax collector/county clerk and treasurer.

24304.1. Notwithstanding the provisions of Section 24300, in counties of the 11th class, the board of supervisors by ordinance may consolidate the duties of certain of the county offices, in one or both of these combinations:

- (a) County clerk, assessor, and recorder.
- (b) Sheriff, coroner, and public administrator.

24304.2. Notwithstanding Section 24300, in Mendocino County, Sonoma County, Trinity County, and Tulare County, the board of supervisors, by ordinance, may consolidate the duties of the offices of Auditor-Controller and Treasurer-Tax Collector into the elected office of Auditor-Controller-Treasurer-Tax Collector.

24305. When the duties of officers are consolidated pursuant to this chapter, the board of supervisors, by ordinance, may elect to consolidate the budgets of the offices the duties of which are consolidated.

24306. If the board of supervisors in counties having a population of 4,000,000 or more persons, consolidates two or more offices pursuant to statute or charter, the occupant of the consolidated office need not possess any of the qualifications required of the occupant of any of the separate offices which are consolidated if:

- (a) No qualification applies to all of the offices consolidated; and
- (b) The board finds that sufficient personnel possessing the qualifications required are employed in the consolidated office to assure that decisions made by the occupant of the office are based upon competent professional advice.

This section does not permit the occupant of such consolidated office to practice any profession or trade for the practice of which a license, permit or registration is required without such license, permit, or registration.

24306.5. In any county with a population of over 1,350,000 and not over 1,420,000 as determined by the 1970 federal decennial census, the board of supervisors may consolidate pursuant to ordinance or charter two or more offices, including the office of health officer, in order to integrate the delivery of health-related services within the county. The occupant of the consolidated office need not possess any of the particular qualifications required of the occupant of any of the separate offices that are consolidated if:

- (a) No qualification applies to all of the offices consolidated; and
- (b) The board finds that sufficient personnel possessing the particular qualifications required are employed in the consolidated office to assure that decisions made by the occupant of the office are based upon competent professional advice. The enforcement duties described in Sections 101030 and 101040 of the Health and Safety Code shall be discharged by a licensed physician and surgeon with the title of health officer. The health officer's enforcement responsibility is limited to decisions requiring technical medical judgments.

This section does not permit the occupant of the consolidated office to practice any profession or trade for the practice of which a license, permit or registration is required without the license, permit, or registration.

24307. In any county having a population of 4,000,000 or more, the board of supervisors may designate any county officer as responsible for all or any of the functions of acquiring, constructing, leasing, managing and maintaining public buildings and facilities, which may be consolidated into a single department or other organizational unit.

Such responsible county officer shall not be required to have any special permit, registration, or license, provided that if such functions include the practice of any profession or trade for which a license, permit or registration is required, then the individual directly involved in such practice shall possess or act only under the supervision of someone who possesses the appropriate license, permit, or registration.

Where such responsibility is designated as described in this section, civil engineering work done for the county in the performance of such functions shall be accomplished under the authority of the responsible officer acting through a registered civil engineer. Responsibility for other civil engineering work shall remain with those officers currently designated.

24308. (a) Notwithstanding Sections 24300 and 24304, the board of supervisors of any county may organize, pursuant to ordinance or charter, the delivery of any services for which county government is responsible under state law, into departments or agencies that provide multiple services, except those duties and responsibilities of other elected county officials mandated by the California Constitution or by statute. Any county board of supervisors that elects to organize the delivery of services may consolidate, integrate, or separate duties and functions of county offices and organizational units within departments, to the extent deemed necessary by the board of supervisors.

(b) All personnel, including the heads of units within departments organized pursuant to this section and formed from units formerly within other county departments, shall possess the particular qualifications required by the statutes governing provision of the services provided by those departments. These qualifications include standards of education and experience to assure competence appropriate for the direction of the departments or the local administration of county functions.

(c) This section shall not permit the occupant of a consolidated, integrated, or separated office to practice any profession or trade for the practice of which a license, permit, or registration is required, without that license, permit, or registration.

(d) This section shall not be construed to affect any other statutory or regulatory provision governing county services or programs, however reorganized or renamed, except for the organizational requirements specified in this section. In no case may a state department or agency reject a county plan required by the Health and Safety Code or the Welfare and Institutions Code or regulations enacted pursuant to either of those codes or impose sanctions for any program or service due to the organization or reorganization of county departments as authorized under this section or Division 5 (commencing with Section 33200). Prior to taking action to reject a county plan or impose sanctions, the department or agency shall inform the county board of supervisors in writing of the deficiency.

APPENDIX B
An Inventory of Commonly Elected County Offices

The following table shows how each county structures the ten elective county offices specified in Government Code §24009.

Not all elected officers. The table focuses only on the most commonly elected county offices. *It does not list all elected county officers.* For example, although El Dorado County voters elect a County Surveyor, San Benito County voters elect a County Marshal, and San Francisco County voters elect a Public Defender, those offices don't appear in this table because most counties appoint those officers. The table does not include elected education officials, like county schools superintendents.

Exceptions to election requirements. Not all of the offices in the table are currently subject to election. The California Constitution specifies that three of the ten offices in the attached inventory – Sheriffs, District Attorneys, and Assessors – must be elected in every county, including charter counties. State law authorizes counties, with voter approval, to make any of the remaining seven offices appointed positions. Regardless, charter counties may also choose to appoint those county officers pursuant to provisions of their charters. The table indicates (in **bold** text) the offices that are appointed positions, either through county charter provisions or pursuant to statute.

APPENDIX B – An Inventory of Elective County Offices

County	Sheriff (Shf)	District Attorney (DA)	Assessor (Asr)	Treasurer (Trs)	Clerk (Clk)	Auditor (Aud)	Tax Collector (Tax)	Recorder (Rec)	Public Administrator (Pub)	Coroner (Cor)
Alameda	Shf-Cor-Pub	DA	Asr	Trs-Tax	Clk-Rec-Aud	Clk-Rec-Aud	Trs-Tax	Clk-Rec-Aud	Shf-Cor-Pub	Shf-Cor-Pub
Alpine	Shf-Cor	DA-Pub	Asr	Trs-Tax-Rec	Clk	Aud	Trs-Tax-Rec	Trs-Tax-Rec	DA-Pub	Shf-Cor
Amador	Shf-Cor	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Pub	Shf-Cor
Butte	Shf-Cor	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Pub	Shf-Cor
Calaveras	Shf	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Cor-Pub	Cor-Pub
Colusa	Shf-Cor	DA	Asr	Trs-Tax-Pub	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Trs-Tax-Pub	Shf-Cor
Contra Costa	Shf-Cor	DA-Pub	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	DA-Pub	Shf-Cor
Del Norte	Shf-Cor	DA	Asr	Trs-Tax	Clk-Rec-Pub	Aud	Trs-Tax	Clk-Rec-Pub	Clk-Rec-Pub	Shf-Cor
El Dorado	Shf-Cor-Pub	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub
Fresno	Shf	DA	Asr-Rec	Aud-Trs-Tax	Clk	Aud-Trs-Tax	Aud-Trs-Tax	Asr-Rec	Cor-Pub	Cor-Pub
Glenn	Shf-Cor	DA	Asr-Clk-Rec	Fin.Dir.	Asr-Clk-Rec	Fin.Dir.	Fin.Dir.	Asr-Clk-Rec	Pub	Shf-Cor
Humboldt	Shf	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Cor-Pub	Cor-Pub
Imperial	Shf-Cor	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Pub	Shf-Cor
Inyo	Shf	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Pub	Cor
Kern	Shf-Cor-Pub	DA	Asr-Rec	Trs-Tax	Aud-Clk	Aud-Clk	Trs-Tax	Asr-Rec	Shf-Cor-Pub	Shf-Cor-Pub
Kings	Shf-Cor-Pub	DA	Asr-Clk-Rec	Aud-Trs-Tax	Asr-Clk-Rec	Aud-Trs-Tax	Aud-Trs-Tax	Asr-Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub
Lake	Shf-Cor	DA	Asr-Rec	Trs-Tax	Aud-Clk	Aud-Clk	Trs-Tax	Asr-Rec	Pub	Shf-Cor
Lassen	Shf-Cor	DA-Pub	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	DA-Pub	Shf-Cor
Los Angeles	Shf-Cor	DA	Asr	Trs-Tax-Pub	Clk-Rec	Aud	Trs-Tax-Pub	Clk-Rec	Trs-Tax-Pub	Shf-Cor
Madera	Shf-Cor	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Pub	Shf-Cor
Marin	Shf-Cor	DA	Asr-Clk-Rec	Fin.Dir.	Asr-Clk-Rec	Fin.Dir.	Fin.Dir.	Asr-Clk-Rec	Fin.Dir.	Shf-Cor
Mariposa	Shf-Cor-Pub	DA	Asr-Rec	Trs-Tax-Clk	Trs-Tax-Clk	Aud	Trs-Tax-Clk	Asr-Rec	Shf-Cor-Pub	Shf-Cor-Pub
Mendocino	Shf-Cor	DA	Asr-Clk-Rec	Trs-Tax	Asr-Clk-Rec	Aud	Trs-Tax	Asr-Clk-Rec	Pub	Shf-Cor
Merced	Shf-Cor	DA-Pub	Asr-Rec	Trs-Tax-Clk	Trs-Tax-Clk	Aud	Trs-Tax-Clk	Asr-Rec	DA-Pub	Shf-Cor
Modoc	Shf-Cor	DA-Pub	Asr	Trs-Tax	Clk-Rec-Aud	Clk-Rec-Aud	Trs-Tax	Clk-Rec-Aud	DA-Pub	Shf-Cor
Mono	Shf-Cor	DA-Pub	Asr	Fin.Dir.	Clk-Rec	Fin.Dir.	Fin.Dir.	Clk-Rec	DA-Pub	Shf-Cor
Monterey	Shf-Cor-Pub	DA	Asr-Clk-Rec	Trs-Tax	Asr-Clk-Rec	Aud	Trs-Tax	Asr-Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub
Napa	Shf-Cor	DA-Pub	Asr-Clk-Rec	Trs-Tax	Asr-Clk-Rec	Aud	Trs-Tax	Asr-Clk-Rec	DA-Pub	Shf-Cor
Nevada	Shf-Cor-Pub	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub

KEY: Fin.Dir. = Finance Director Med.Ex. = Medical Examiner **Bold text** = appointed office **Shaded text** = charter county

APPENDIX B – An Inventory of Elective County Offices

County	Sheriff (Shf)	District Attorney (DA)	Assessor (Asr)	Treasurer (Trs)	Clerk (Clk)	Auditor (Aud)	Tax Collector (Tax)	Recorder (Rec)	Public Administrator (Pub)	Coroner (Cor)
Orange	Shf-Cor	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Pub	Shf-Cor
Placer	Shf-Cor	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Pub	Shf-Cor
Plumas	Shf-Cor	DA-Pub	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	DA-Pub	Shf-Cor
Riverside	Shf-Cor-Pub	DA	Asr-Clk-Rec	Trs-Tax	Asr-Clk-Rec	Aud	Trs-Tax	Asr-Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub
Sacramento	Shf	DA	Asr	Fin.Dir.	Clk-Rec	Fin.Dir.	Fin.Dir.	Clk-Rec	Pub	Cor
San Benito	Shf-Cor	DA	Asr	Trs-Tax-Pub	Clk-Rec-Aud	Clk-Rec-Aud	Trs-Tax-Pub	Clk-Rec-Aud	Trs-Tax-Pub	Shf-Cor
San Bernardino (effective 1/3/11)	Shf-Cor-Pub	DA	Asr-Clk-Rec	Aud-Trs-Tax	Asr-Clk-Rec	Aud-Trs-Tax	Aud-Trs-Tax	Asr-Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub
San Diego	Shf	DA	Asr-Clk-Rec	Trs-Tax	Asr-Clk-Rec	Aud	Trs-Tax	Asr-Clk-Rec	Pub	Med.Ex.
San Francisco	Shf	DA	Asr-Rec	Trs-Tax	Clk	Aud	Trs-Tax	Asr-Rec	Pub	Med.Ex.
San Joaquin	Shf-Cor-Pub	DA	Asr-Clk-Rec	Trs-Tax	Asr-Clk-Rec	Aud	Trs-Tax	Asr-Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub
San Luis Obispo	Shf-Cor	DA	Asr	Trs-Tax-Pub	Clk-Rec	Aud	Trs-Tax-Pub	Clk-Rec	Trs-Tax-Pub	Shf-Cor
San Mateo	Shf	DA-Pub	Asr-Clk-Rec	Trs-Tax	Asr-Clk-Rec	Aud	Trs-Tax	Asr-Clk-Rec	DA-Pub	Cor
Santa Barbara	Shf-Cor	DA	Asr-Clk-Rec	Trs-Tax-Pub	Asr-Clk-Rec	Aud	Trs-Tax-Pub	Asr-Clk-Rec	Trs-Tax-Pub	Shf-Cor
Santa Clara	Shf	DA	Asr	Fin.Dir.	Fin.Dir.	Fin.Dir.	Fin.Dir.	Fin.Dir.	Pub	Med.Ex.
Santa Cruz	Shf-Cor	DA-Pub	Asr-Rec	Trs-Tax	Clk	Aud	Trs-Tax	Asr-Rec	DA-Pub	Shf-Cor
Shasta	Shf-Cor	DA	Asr-Rec	Trs-Tax-Pub	Clk	Aud	Trs-Tax-Pub	Asr-Rec	Trs-Tax-Pub	Shf-Cor
Sierra	Shf-Cor	DA-Pub	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	DA-Pub	Shf-Cor
Siskiyou	Shf-Cor	DA-Pub	Asr-Rec	Trs-Tax	Clk	Aud	Trs-Tax	Asr-Rec	DA-Pub	Shf-Cor
Solano	Shf-Cor	DA	Asr-Rec	Trs-Tax-Clk	Trs-Tax-Clk	Aud	Trs-Tax-Clk	Asr-Rec	Pub	Shf-Cor
Sonoma	Shf-Cor	DA	Asr-Clk-Rec	Aud-Trs-Tax	Asr-Clk-Rec	Aud-Trs-Tax	Aud-Trs-Tax	Asr-Clk-Rec	Pub	Shf-Cor
Stanislaus	Shf-Cor-Pub	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub
Sutter	Shf-Cor-Pub	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub
Tehama	Shf-Cor	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Pub	Shf-Cor
Trinity	Shf-Cor	DA	Asr-Clk-Rec	Trs-Tax	Asr-Clk-Rec	Aud	Trs-Tax	Asr-Clk-Rec	DA-Pub	Shf-Cor
Tulare	Shf-Cor	DA-Pub	Asr-Clk-Rec	Aud-Trs-Tax	Asr-Clk-Rec	Aud-Trs-Tax	Aud-Trs-Tax	Asr-Clk-Rec	DA-Pub	Shf-Cor
Tuolumne	Shf-Cor	DA	Asr-Rec	Trs-Tax	Aud-Clk	Aud-Clk	Trs-Tax	Asr-Rec	Pub	Shf-Cor
Ventura	Shf	DA	Asr	Trs-Tax-Pub	Clk-Rec	Aud	Trs-Tax-Pub	Clk-Rec	Trs-Tax-Pub	Med. Ex.
Yolo	Shf-Cor	DA	Asr	Aud-Trs-Tax	Clk-Rec	Aud-Trs-Tax	Aud-Trs-Tax	Clk-Rec	Pub	Shf-Cor
Yuba	Shf-Cor-Pub	DA	Asr	Trs-Tax	Clk-Rec	Aud	Trs-Tax	Clk-Rec	Shf-Cor-Pub	Shf-Cor-Pub

KEY: Fin.Dir. = Finance Director Med.Ex. = Medical Examiner **Bold text** = appointed office **Shaded text** = charter county