



25-LDM-05

October 15, 2025

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RE: Legislatively Determined Mandates

- County government: Contract Legal Counsel: Elected Treasurer-Tax Collector.
(Assembly Bill 1025; Statutes 2023, Chapter 823)
- County Government: Contract Legal Counsel: Auditor-Controller.
(Assembly Bill 3068; Statutes 2018, Chapter 307)
- Government (Contract Legal Counsel: Assessor)
(Assembly Bill 2715; Statutes 2006, Chapter 423)
- County Sheriffs (Contract Legal Counsel: Sheriff)
(Assembly Bill 1579; Statutes 2001, Chapter 41)

Dear Director Stephenshaw and Executive Director Gmur:

Rural County Representatives of California (RCRC), a statewide association of California's rural counties, hereby requests to initiate a Joint Request for Legislatively Determined Mandate (LDM) pursuant to Government Code section 17573 regarding the four above-captioned statutes. RCRC is informed and believes that the statute of limitations to file a test claim for each of these statutes has not yet expired for one or more of RCRC's member counties. Due to the similarity between these provisions, we suggest combined LDM discussions, but would be pleased to discuss each of these mandates individually if that is the Department's preference.

The Department's bill analyses for the two most recent bills (attached), acknowledge that "the Commission may determine" each statute "imposes reimbursable, state-mandated costs on counties," and we are looking forward to working with the Department to follow the process set forth in Section 17573 to develop a Joint Request for presentation to the Legislature.

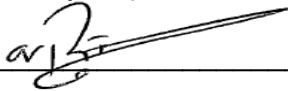
By copy of this letter to the Commission on State Mandates, RCRC requests acknowledgement that the statute of limitations to file a test claim for each of the above-captioned statutes is tolled as of the date of this notice pursuant to Government Code section 17573, subdivision (b). While this matter is pending, RCRC or the Department shall notify the Commission of actions taken as set forth below, in accordance with subdivision (g) of Section 17573:

- Provide the Commission with a copy of any communications regarding development of a joint request under this section and a copy of a joint request when it is submitted to the Legislature.
- Notify the Commission of the date of (A) the Legislature's action on a joint request in the Budget Act, or (B) the Department's decision not to submit a joint request.

Please do not hesitate to contact us if you have any questions, or would like to schedule a meeting to discuss the next steps in the LDM process.

Very truly yours,

ARTHUR J. WYLENE, General Counsel
Rural County Representatives of California



DEPARTMENT OF FINANCE BILL ANALYSIS

AMENDMENT DATE: Original
POSITION: Oppose

BILL NUMBER: AB 1025
AUTHOR: Dixon, Diane

BILL SUMMARY: County government: contract legal counsel: elected treasurer-tax collector.

This bill requires county boards of supervisors to hire outside legal counsel to represent the elected county treasurer-tax collector when the county counsel or district attorney may have a conflict of interest in providing that representation.

FISCAL SUMMARY

If this bill is enacted, and a test claim is filed with the Commission on State Mandates, the Commission may determine the bill imposes reimbursable, state-mandated costs on counties by requiring that they hire outside counsel to represent the treasurer-tax collector. The extent of the mandated cost pressure is unknown, depending on the number of treasurer-tax collectors that are provided with outside counsel.

COMMENTS

Finance opposes this bill because it imposes unknown, but potentially significant, costs on counties to provide outside legal counsel to elected county treasurer-tax collectors.

Current law allows auditor-controllers, assessors, and sheriffs to request that the county board of supervisors contract with outside legal counsel to represent the auditor-controller, assessor, or sheriff in matters where the county counsel or district attorney may be conflicted. If the board does not approve the request, the auditor-controller, assessor, or sheriff may initiate an ex parte proceeding in the superior court. If the superior court rules in the auditor-controller's, assessor's, or sheriff's favor, the board must immediately employ legal counsel. If the court determines the auditor-controller's, assessor's, or sheriff's request was brought in bad faith, the auditor-controller, assessor, or sheriff must pay the board's legal fees.

This bill extends the above provisions of current law to elected county treasurers-tax collectors.

Code/Department Agency or Revenue Type	SO	(Fiscal Impact by Fiscal Year)				
	LA	(Dollars in Thousands)				
	CO	PROP	FC	2023-2024 FC	2024-2025 FC	Fund
	RV	98				2025-2026 Code
8885/Comm St Mndt	LA	No		100-1,000	100-1,000	100-1,000 0001

Analyst/Principal (713) Hill, Chris	Date	Program Budget Manager Calvert, Teresa	Date
Department Deputy Director			Date
Governor's Office:	By:	Date:	Position Approved _____ Position Disapproved _____
BILL ANALYSIS			Form DF-43 (Rev 03/95 Buff)

DEPARTMENT OF FINANCE BILL ANALYSIS

AMENDMENT DATE: 04/16/2018
POSITION: Oppose

BILL NUMBER: AB 3068
AUTHOR: Daly, Tom

BILL SUMMARY: County government: contract legal counsel: auditor-controller.

This bill requires county boards of supervisors to hire outside legal counsel to represent the county auditor-controller when the county counsel or district attorney may have a conflict of interest in providing that representation.

FISCAL SUMMARY

If this bill is enacted, and a test claim is filed with the Commission on State Mandates, the Commission may determine the bill imposes reimbursable, state-mandated costs on counties by requiring that they hire outside counsel to represent the auditor-controller. The extent of the mandated cost pressure is unknown, depending on the number of auditor-controllers that are provided with outside counsel.

COMMENTS

The Department of Finance opposes this bill because it creates an unknown General Fund cost pressure.

We also note that sheriffs and assessors are the only county entities currently authorized to seek outside representation when the county counsel or district attorney may be conflicted. This is appropriate because the county counsel or district attorney is the legal adviser to the board of supervisors, and the sheriff and assessor are constitutionally established positions that are relatively autonomous from the board. Auditor-controllers, meanwhile, are statutorily established positions that largely operate under the board of supervisors' direction; for example, it is the board that directs the auditor-controller to audit county agencies. The greater autonomy provided to assessors and sheriffs can lead to situations where a conflict of interest would arise if they were represented by the legal adviser to the board of supervisors. While auditor-controllers also perform sensitive duties, they primarily do so under the board of supervisors' direction. Therefore, it is unclear conflicts-of-interest will arise if the auditor-controller is represented by the board's legal adviser.

Current law allows assessors and sheriffs to request that the county board of supervisors contract with outside legal counsel to represent the assessor or sheriff in matters where the county counsel or district attorney may be conflicted. If the board does not approve the request, the assessor or sheriff may initiate an ex parte proceeding in the superior court. If the superior court rules in the assessor's or sheriff's favor, the board must immediately employ legal counsel. If the court determines the assessor's or sheriff's request was brought in bad faith, the assessor or sheriff must pay the board's legal fees.

This bill extends the above provisions of current law to auditor-controllers.

Analyst/Principal (0810) C.Hill	Date	Program Budget Manager Erika Li	Date
Department Deputy Director		Date	
Governor's Office:	By:	Date:	Position Approved _____ Position Disapproved _____
BILL ANALYSIS			Form DF-43 (Rev 03/95 Buff)

BILL ANALYSIS--(CONTINUED)**Form DF-43****AUTHOR****AMENDMENT DATE****BILL NUMBER**

Daly, Tom

04/16/2018

AB 3068

Code/Department Agency or Revenue Type	SO	(Fiscal Impact by Fiscal Year)					
	LA	(Dollars in Thousands)					
	CO	PROP				Fund	
	RV	98	FC	2018-2019	FC	2019-2020	2020-2021 Code
0001/Major Rev	LA	No	A	--	C	0-100 C	0-100 0001

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On October 22, 2025, I served the:

- **Current Mailing List dated October 22, 2025**
- **Notice of Receipt of Letter of Intent to Initiate a Joint Request for a Legislatively Determined Mandate and Tolling of the Statute of Limitations issued October 22, 2025**
- **Letter of Intent to Initiate a Joint Request for a Legislatively Determined Mandate filed by the Rural County Representatives of California (RCRC) filed October 15, 2025**

County Government: Contract Legal Counsel: Elected Treasurer-Tax Collector
Statutes 2023, Chapter 823 (AB 1025)

And

County Government: Contract Legal Counsel: Auditor-Controller
Statutes 2018, Chapter 307 (AB 3068)

And

Government (Contract Legal Counsel: Assessor)
Statutes 2006, Chapter 423 (AB 2715)

And

County Sheriffs (Contract Legal Counsel: Sheriff), 25-LDM-05
Statutes 2001, Chapter 41 (AB 1579)

Rural County Representatives of California, Requester

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 22, 2025 at Sacramento, California.



Jill Magee
Commission on State Mandates
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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 10/22/25

Claim Number: 25-LDM-05

Matter: County Government: Contract Legal Counsel

Requester: Rural County Representatives of California

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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