



RULES AND PROCEDURES
FOR
SAN MIGUEL COUNTY
TREASURER'S OFFICE



ALFONSO E. ORTIZ, JR.

San Miguel County Treasurer (1993-2000 and 2005-Present)

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SAN MIGUEL COUNTY TREASURER

"RULES AND PROCEDURES"

(REVISED AND IN WRITTEN FORM...MARCH 01, 2006)

Revised Again on November 7, 2007

1. TAX PROCESSING PRACTICES:

...Always take your time and check for accepting the correct "tax amounts" from the taxpayer(s) and in "giving the correct change"...

...Check that the "tax amounts" being charged to taxpayers is the same amount owed on their account and receipt all transactions... In addition to receipting all transactions, receipts must be "officially embossed" with the San Miguel County Treasurer's Office seal...

...Check to see if accounts being processed reflect the correct Penalty and Interest and/or State Penalty (if applicable)...

...On a daily basis, check your Cash Drawer for the correct beginning "Change" (\$100.00 per drawer)...

...On a daily basis, "balance your Cash Drawer...cash to cash, checks to checks, total drawer transactions to computer ledger sheet, transaction amounts to receipted amounts..."

...You are responsible for you Cash Drawer at all times. Do not allow any one to process payments nor any other kind of transactions under your "login"...

...You are legally responsible for any and all transactions under your "login"...

...If your Cash Drawer is "under" or "over" be sure to immediately inform me (Treasurer) or the next person(s) in charge...

...Once you inform me... of your Cash Drawer being "under" or "over" , the situation will officially be addressed by the Treasurer and/or office personnel... If not reported, the situation (once discovered) could result in official and/or legal sanctions against the individual in question...

...Never mix "personal financial transactions" with "official financial transactions"... Additionally, if it is necessary to "provide change" to anyone, another employee must be called to witness the transaction...

...Always "log off" during lunch breaks and any time that you will be away from you desk... During your lunch breaks and at the end of each work day, your Cash Drawer must be "locked" and "stored in the safe" until again needed... Always lock office door leading to safe room during the noon hour and at the end of the working day.

...Personal handbags and purses must be stored in one of your desk drawers and at no time should they be visible (this will help maintain the "official nature" of the Treasurer's Office)...

2. TAX COLLECTIONS:

...When processing property tax payments, previous year(s) taxes owed must first be paid. If State Penalty and/or P/I are owed, they must first be paid before Principal payment can be applied...

...As a rule, Penalty and Interest (P/I) cannot be waived. Under certain legal and official circumstances, it could be possible to "adjust" Penalty and Interest. If an "adjustment" is possible, the process must first be approved by the Treasurer or his Designee and proper documentation must be provided for audit purposes...

...Once property tax payments are applied to account(s) and are distributed by the 15th day of each month, "refunds" cannot be made. In these situations or any situation that an employee has concerns, the employee is required to consult with the Treasurer or his Designee before taking any further action...

3. DEPOSITS:

...Moneys of any and all "collections" from the Treasurer's Office shall be deposited daily...

...Daily deposits shall be delivered to the "drop boxes" at the Bank of Las Vegas and at the First National Bank...

...Daily deposits shall be made by two (2) individuals. As a rule the Chief Deputy and one other individual shall make the daily deposits. During the busy months (April, May, November and December), when large sums of money are being deposited, we will request that the San Miguel County Sheriff's Department or the City Police escort one of us to the banks...

... When daily deposits are taken by our two (2) employees, the employee with the deposits will be "carefully watched" by the other employee and both should be alert and observant of their "surroundings" in the event of any illegal attempt to secure the deposits. Employees are reminded to be "careful" and in the event of someone attempting to take the deposits or robbing them of the money. They are to be concerned of their personal safety first and not to risk their lives for any amount of money...

4. WORK DAY AND ATTENDANCE:

...Office Hours are from 8:00 a.m. to 12:00 noon and 1:00 p.m. to 5:00 p.m. Mondays through Thursdays and 8:00 a.m. to 4:00 p.m. on Fridays...

Our Customer Hours (when doors officially open for business) are from 8:30 a.m. to 12:00 noon and 1:00 p.m. to 4:00 p.m. Mondays through Thursdays (Fridays 8:30 a.m. to 4:00 p.m.), so employees can prepare for daily business between the hours of 8:00 a.m. and 8:30 a.m. and begin and complete their "closing procedures inclusive of Balancing" between 4:00 p.m. and 5:00 p.m. (Mondays Thursdays) and 3:30 p.m. and 4:00 p.m. on Fridays. **When possible, Customer Hours will be from 8:00-5:00 (Mon.-Thurs.) & 8:00-4:00 on Fridays.**

...Employees must be at work during the above Office Hours, unless an employee is sick, on personal leave, observing a San Miguel County declared Holiday or due to previous arrangements made between the employee and the Treasurer or his Designee...

...Employees are entitled to a "15 minute break" after 10:00 a.m. and a second "15 minute break" after 3:00 p.m. during the day. Any entitled "break" away from the work premises must be approved by the Treasurer or his Designee...

...Excessive unexcused absences will lead to a "hearing" between the employee in question and the Treasurer and a witness. If serious enough, this situation could ultimately lead to further actions and/or consequences inclusive of employment termination. I will legally do everything and anything to keep any employment situation from reaching the point of "terminating any one's employment". I will not terminate any employee, unless I can legally justify such a drastic action...

...I want and will continue to work on making your "work days" in the Treasurer's Office as professional, enjoyable, relaxing and productive as possible...

..."Please feel free to discuss any and all office issues and/or concerns with me. I am here to help and to be of assistance to you. We need to work cooperatively and professionally in order for all of us to be more productive, effective and efficient. By doing this, we will be able to render the best possible service to the Citizens and Taxpayers in San Miguel County."

5. SAFE:

...The Treasurer, the Chief Deputy and the Tax Processor III are the only employees who are authorized to access and open the Safe. These three (3) individuals are also the only employees who are authorized to unlock the door which leads to the Safe. Other employee(s) may also be authorized by the Treasurer or his

Designee to access and open the Safe when necessary (if the above three (3) are not available...)...

...The Safe is to be opened shortly before 8:00 a.m. and the Cash Drawers should be made available to the Tax Processors and to the employees in charge of the Miscellaneous Drawer and the Solid Waste Drawer. Lock door leading to safe room at noon & at closing.

6. DRESS AND GROOMING:

... Employees must keep in mind that they are constantly in the public eye. Make every effort to dress appropriately for work. Dressing casual (inclusive of women wearing pants) is acceptable. Cleanliness and proper grooming is expected...

7. EMPLOYEE EVALUATIONS:

...Employee Evaluations should be conducted on an annual basis. If possible, during the months of January or February the San Miguel County Treasurer will conduct a formal evaluation process.

...An Employee Evaluation Form will be completed by the Treasurer and the Chief Deputy for all employees, except for the Chief Deputy (the Treasurer will complete the Evaluation Form for the Chief Deputy, followed by an Interview to discuss and explain the Evaluation).

...After the Evaluation Forms are completed, the Treasurer and the Chief Deputy will meet with individual employees to discuss and explain the evaluation format and the value of Employee Evaluations (inclusive of informing and commending employees, discussing strengths and areas where improvement might be required...).

...Employees will be given an opportunity to discuss, agree, disagree and participate in the final outcome of the Evaluation.

...A copy of their Evaluation will be given to the respective employee and the original will be filed in their Personnel File.

8. JOB CROSS - TRAINING:

...It is of "extreme importance" that "Job Cross-Training" take place in the Treasurer's Office.

...Because of the small number of employees, we will frequently find ourselves with job responsibilities not necessary assigned to us, therefore we need to be prepared to assist fellow employees in their absence or when they are busy rendering other office related services.

...Employees are encouraged to take on this challenge which not only will benefit the quality of customer service, but will also prepare employees for future job-related "advancement" opportunities...

9. "FLAGGED" CONCERNS:

...Because we are in a Manual System (for several tax processing matters), we have to be extra careful not to "error". Errors will require extra time and effort in order to make the proper corrections.

...If "errors" are made in Voiding Transactions (Payments, Charges, Adjustments...) in the System, Taxpayers' Files can easily be lost... In order to avoid losing any Taxpayer Files, "We must have an experienced and properly trained employee who can successfully Void Transactions, without losing the Account from the Taxpayer Files..."

...If an Account is incorrectly Voided, the system will not allow "generation of Monthly Distributions". Any incorrectly Voided

Account will require this office to contact Ms. Becky Green, Computer Programmer so that she can "correct the Voided Account" and "re-establish the 'lost' Account".

10. MOBILE HOME RELEASES:

...Prior to receiving a Mobile Home Release, the MH owner must pay all taxes due and "next year's taxes in advance" if Release is obtained between January 1st and the next year's tax bill. Before accepting a "payment in advance", the Treasurer's Office must check to see when the previous tax payment was made. The most recent payment should be "reviewed" in order to try to verify that the payment (if paid by check) has "cleared" with the bank. If most recent payment was with a check and the tax processor is not sure whether check has "cleared" or not, please discuss the situation with the Treasurer or Chief Deputy before accepting the "final" payment (balance due plus taxes in advance).

...Mobile Home Releases require that the taxpayer pay the total property taxes due including the "payment in advance" with cash, cashier's check or money order.

Please keep in mind that the work in this office requires:
**EXTENSIVE KNOWLEDGE AND EXPERIENCE IN ORDER
TO INSURE THAT ALL ACCOUNT AND FINANCIAL
TRANSACTIONS ARE SYSTEMATICALLY PERFORMED.
... "WE MUST MAINTAIN ACCURATE RECORDS."** ...

11. MISCELLANEOUS PAYMENTS:

...The Treasurer's Office processes Miscellaneous Payments from other offices for such things as Zoning Permits (for Planning and Zoning), Marriage Licenses, Deeds (for the Clerk's Office) fees for copies of maps (for the Assessor's Office), Finger Printing (for the Sheriff's Office)... If we accept checks for payment such as these and the some checks are returned for "Insufficient Funds" or "Stop

Payment”, we face the problem of trying to “recover the funds” since the services have been rendered... Therefore, “CHECKS WILL NOT BE ACCEPTED FOR MISCELLANEOUS PAYMENTS, UNLESS AN AUTHORIZED INDIVIDUAL FROM THE AFFECTED OFFICE APPROVES THE PROCESSING OF A CHECK PAYMENT BY INITIALING THE CHECK...”. There is consensus among all parties involved and the County Attorney (Mr. Jesus Lopez) has reviewed the process leading to this practice and has advised that the practice appears to be “...both reasonable and prudent.”. Unless we are legally notified otherwise, we will continue with the practice of “...NOT ACCEPTING CHECKS FOR MISCELLANEOUS PAYMENTS...INITIALING THE CHECK...”.

PERSONAL NOTE:

...To this date (November 07, 2007), I am officially stating that "I am personally and professionally proud of the entire staff in the Treasurer's Office. You have done and continue to do quality work. I am proud of the manner in which you work with our taxpayers and in your abilities to handle financial and personal situations..."

THANK YOU & PLEASE CONTINUE THE GOOD WORK