



Legislation Details (With Text)

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| On agenda: | | Final action: | 2/2/2015 |
| Enactment date: | | Enactment #: | |
| Title: | AN ORDINANCE relating to property taxes; amending Ordinance 2154, Section 2, and K.C.C. 4.48.020, Ordinance 2908, Section 2, as amended, and K.C.C. 4.60.020, Ordinance 12076, Section 53, and K.C.C. 4.64.010, Ordinance 12076, Section 54, as amended, and K.C.C. 4.64.020, Ordinance 12076, Section 55, as amended, and K.C.C. 4.64.030, Ordinance 9159, Section 3, and K.C.C. 4.64.040 and Ordinance 14199, Section 11, as amended, and K.C.C. 2.16.035, recodifying K.C.C. 4.48.020, K.C.C. 4.60.020, K.C.C. 4.64.010, K.C.C. 4.64.020, K.C.C. 4.64.030 and K.C.C. 4.64.040, adding new sections to K.C.C. chapter 19A.08, adding a new section to K.C.C. chapter 16.02, adding a new section to K.C.C. 21A.02, adding a new chapter to K.C.C. Title 4A and repealing Ordinance 2152, Section 1, as amended, and K.C.C. 4.48.010, Ordinance 2152, Section 3, and K.C.C. 4.48.030, Ordinance 2152, Section 4, as amended, and K.C.C. 4.48.040, Ordinance 12073, Section 51, as amended, and K.C.C. 4.52.010, Ordinance 2908, Section 1, and K.C.C. 4.60.010, Ordinance 10326, Section 1, and K.C.C. 4.62.010, Ordinance 10326, Section 2, as amended, and K.C.C. 4.62.020, Ordinance 10326, Section 3, as amended, and K.C.C. 4.62.030, Ordinance 12076, Section 56, and K.C.C. 4.68.010 and Ordinance 5284, Section 2, as amended, and K.C.C. 4.68.020. | | |
| Sponsors: | Joe McDermott | | |
| Indexes: | Property Tax | | |
| Code sections: | 16.02 -, 19A.08 -, 2.16.035 -, 21A.02 - ., 4.48.020 - ., 4.48.030 - ., 4.52.010 -, 4.60.010 - ., 4.60.020 - ., 4.62.010 - ., 4.62.020 -, 4.62.030 -, 4.64.010 - ., 4.64.010 - ., 4.64.020 - ., 4.64.020 - ., 4.64.030 -, 4.64.030 - ., 4.64.040 - ., 4.68.010 -, 4.68.020 - . | | |
| Attachments: | 1. Staff Report Proposed Ordinance 2012-0358 Property Taxes | | |

| Date | Ver. | Action By | Action | Result |
|-----------|------|--|-------------------------|--------|
| 4/15/2014 | 1 | Budget and Fiscal Management Committee | Deferred | |
| 1/13/2014 | 1 | Metropolitan King County Council | Reintroduced | |
| 1/28/2013 | 1 | Metropolitan King County Council | Reintroduced | |
| 9/4/2012 | 1 | Metropolitan King County Council | Introduced and Referred | |

Clerk 01/10/2013

AN ORDINANCE relating to property taxes; amending Ordinance 2154, Section 2, and K.C.C. 4.48.020, Ordinance 2908, Section 2, as amended, and K.C.C. 4.60.020, Ordinance 12076, Section 53, and K.C.C. 4.64.010, Ordinance 12076, Section 54, as amended, and K.C.C. 4.64.020, Ordinance 12076, Section 55, as amended, and K.C.C. 4.64.030, Ordinance 9159, Section 3, and K.C.C. 4.64.040

and Ordinance 14199, Section 11, as amended, and K.C.C. 2.16.035, recodifying K.C.C. 4.48.020, K.C.C. 4.60.020, K.C.C. 4.64.010, K.C.C. 4.64.020, K.C.C. 4.64.030 and K.C.C. 4.64.040, adding new sections to K.C.C. chapter 19A.08, adding a new section to K.C.C. chapter 16.02, adding a new section to K.C.C. 21A.02, adding a new chapter to K.C.C. Title 4A and repealing Ordinance 2152, Section 1, as amended, and K.C.C. 4.48.010, Ordinance 2152, Section 3, and K.C.C. 4.48.030, Ordinance 2152, Section 4, as amended, and K.C.C. 4.48.040, Ordinance 12073, Section 51, as amended, and K.C.C. 4.52.010, Ordinance 2908, Section 1, and K.C.C. 4.60.010, Ordinance 10326, Section 1, and K.C.C. 4.62.010, Ordinance 10326, Section 2, as amended, and K.C.C. 4.62.020, Ordinance 10326, Section 3, as amended, and K.C.C. 4.62.030, Ordinance 12076, Section 56, and K.C.C. 4.68.010 and Ordinance 5284, Section 2, as amended, and K.C.C. 4.68.020.

PREAMBLE:

The existing code on revenue and fiscal regulation, K.C.C. Title 4, was created for the most part in the 1970s and 1980s, though some provisions date back to at least the 1940s. Since the creation of K.C.C. Title 4, the title has been subject to many amendments each year. The cumulative effect of these amendments has been to create ambiguities and conflicts within the title, which make it difficult to apply the code effectively and predictably. The council determines that a new title on revenue and fiscal regulation, K.C.C. Title 4A, should be created, and material related to revenue and fiscal matters be codified in that title, and all other material in K.C.C. Title 4 that is not appropriate to be codified K.C.C. Title 4A should be codified in the appropriate titles.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 2152, Section 1, as amended, and K.C.C. 4.48.010 are each hereby repealed.

SECTION 2. There is hereby established a new chapter in K.C.C. Title 4A. This new chapter shall contain K.C.C. 4.48.020, as amended by this ordinance, K.C.C. 4.64.010, as amended by this ordinance, K.C.C. 4.64.020, as amended by this ordinance, K.C.C. 4.64.030, as amended by this ordinance, and K.C.C. 4.64.040, as amended by this ordinance.

SECTION 3. K.C.C. 4.48.020, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 2 of this ordinance

SECTION 4. Ordinance 2154, Section 2, and K.C.C. 4.48.020 are each hereby amended to read as follows:

A. The certification required of taxing districts in ((~~Section 4.48.010~~)) RCW 84.52.020 shall in all cases be a formal resolution of the ((~~board of commissioners~~)) governing body and shall include the information required on the following form in the format shown:

"((~~By Ordinance of the King County Council~~)) Junior Taxing

Districts are required annually to submit the following

information regarding their tax levies for the ensuing year

as part of a formal resolution of the ((~~Board of Commissioners~~)) District's governing body.

THE KING COUNTY ASSESSOR HAS NOTIFIED THE COMMISSIONERS OF THAT THE ASSESSED VALUATION OF PROPERTY LYING WITHIN THE BOUNDARIES OF SAID DISTRICT FOR THE YEAR IS

REGULAR (STATUTORY) LEVY: \$

EXPENSE FUND \$

RESERVE FUND \$

COUPON WARRANT FUND \$

OTHER (SPECIFY) \$

G.O. BOND FUND LEVY \$

SPECIAL LEVIES (SPECIFY YEAR AND

PURPOSE OF LEVY) \$

..... \$

..... \$

TOTAL TAXES REQUESTED \$

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR THE YEAR AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW."

B. Copies of the resolution and form shall be filed with the clerk of the King County council and the King County assessor.

SECTION 5. Ordinance 2152, Section 3, and K.C.C. 4.48.030 are each hereby repealed.

SECTION 6. Ordinance 2152, Section 4, as amended, and K.C.C. 4.48.040 are each hereby repealed.

SECTION 7. Ordinance 12073, Section 51, as amended, and K.C.C. 4.52.010 are each hereby repealed.

SECTION 8. Ordinance 2908, Section 1, and K.C.C. 4.60.010 are each hereby repealed.

SECTION 9. K.C.C. 4.60.020, as amended by this ordinance, is hereby recodified as a new section in K.C.C. chapter 19A.08.

SECTION 10. Ordinance 2908, Section 2, as amended, and K.C.C. 4.60.020 are each hereby amended to read as follows:

The county assessor shall refuse to act on or approve an application for a divided or segregated assessment of a parcel of real property, and the county treasurer shall refuse to recognize such a division or segregation of assessments unless the ~~((building and land development division))~~ department of development and environmental services or other local subdivision authority has certified or there is other satisfactory evidence that such a requested division or segregation conforms with an approved final plat or short plat in accordance with the requirements of the applicable state and local subdivision laws and ordinances or is exempt

under ~~((the provisions of))~~ K.C.C. 19.26.030~~((; provided, that such))~~. However, these restrictions shall not apply to segregations initiated by the county assessor for administrative purposes ~~((which))~~ that are unrelated to the possible illegal division of land.

SECTION 11. Ordinance 10326, Section 1, and K.C.C. 4.62.010 are each hereby repealed.

SECTION 12. Ordinance 10326, Section 2, as amended, and K.C.C. 4.62.020 are each hereby repealed.

SECTION 13. Ordinance 10326, Section 3, as amended, and K.C.C. 4.62.030 are each hereby repealed.

SECTION 14. K.C.C. 4.64.010, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 2 of this ordinance

SECTION 15. Ordinance 12076, Section 53, and K.C.C. 4.64.010 are each hereby amended to read as follows:

A. The assessor shall make available to taxpayers who are entitled to a tax refund by a final order of the board of equalization, as provided by RCW 84.69.020 (9), or by a final order of the ~~((S))~~state Board of Tax Appeals, as provided by RCW 84.69.020 (10), a shortened refund application form consistent with ~~((the provisions of))~~ chapter 84.69 RCW.

~~((Such))~~ 1. The form shall include only ~~((such))~~ the information necessary to establish the validity and finality of the action taken by the board of equalization or the state Board of Tax Appeals.

2. When ~~((such))~~ the form, together with the decision of a board, has been filed with and verified by the assessor, the director of the ~~((department of))~~ finance and business operations shall make the appropriate refund determined by the board of equalization or the state Board of Tax Appeals together with interest as prescribed by law without regard to the limitation contained in RCW 84.69.030 (2) and without council action~~((; provided, that))~~.

3. ~~((n))~~No refund~~((s))~~ shall be made under ~~((this shortened))~~ the procedure ~~((where))~~ in this subsection
A. if:

a. the taxpayer fails to make application for a refund hereunder within three months of the date of receiving the final decision of ((a)) the state Board of Tax Appeals; or

b. ~~((where the assessor has given))~~ the taxpayer has filed a timely notice of appeal from the decision of ((a)) the state Board~~((provided further, that))~~ of Tax Appeals.

B. ~~((n))~~No provision of this section shall affect any other procedures or forms relating to chapter 84.69 RCW refunds.

~~((B. The board of equalization and the State Board of Tax Appeals shall, by the first Monday in January of each year, provide a written list to the chairperson of the council of all appeals pending longer than three years.))~~

SECTION 16. K.C.C. 4.64.020, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 2 of this ordinance

SECTION 17. Ordinance 12076, Section 54, as amended, and K.C.C. 4.64.020 are each hereby amended to read as follows:

Petitions for refund of taxes under chapter 84.69 RCW shall be filed with the assessor on forms provided by the assessor. No refund shall be granted by the council without a petition first being filed in accord with this chapter. The assessor shall review all petitions for refund that involve issues within the assessor's statutory responsibilities and determine whether ~~((the provisions of))~~ RCW 84.69.020 or ~~((RCW))~~ 84.60.050 ~~((are))~~ is satisfied. The assessor shall forward all petitions to the department of finance with an indication of whether the assessor determined that ~~((the provisions of))~~ RCW 84.69.020 or ~~((RCW))~~ 84.60.050 ~~((were))~~ was satisfied~~((, were))~~ or was not satisfied, or if no such a determination was made because the issues involved were not within the assessor's statutory responsibilities.

SECTION 18. K.C.C. 4.64.030, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 2 of this ordinance

SECTION 19. Ordinance 12076, Section 55, as amended, and K.C.C. 4.64.030 are each hereby

amended to read as follows:

If the manager of the finance and business operations division receives a petition from the assessor with an indication by the assessor that ~~((the provisions of))~~ RCW 84.69.020 or 84.60.050 ~~((have))~~ has been satisfied and if the manager determines that the petition was filed within the time limits ~~((set forth))~~ in RCW 84.69.030, the manager shall grant the petition and issue a tax refund to the petitioner. If the manager receives a petition involving issues outside of the assessor's statutory responsibilities, that therefore has not been reviewed to determine whether ~~((the provisions of))~~ RCW 84.69.020 ~~((were))~~ was satisfied, the manager shall make such a review. After review, if the manager finds that ~~((the provisions of))~~ RCW 84.69.020 ~~((are))~~ was satisfied and that the petition was timely filed, the manager shall grant the petition and issue a tax refund to the petitioner. If either the assessors' office or the finance and business operations division finds that ~~((the provisions of))~~ RCW 84.69.020 ~~((have))~~ has been ~~((met))~~ satisfied, but the petition has not been filed within the time ~~((period set forth))~~ in RCW 84.69.030, the finance and business operations division shall forward the petition, accompanied by a motion for the council's action, to the clerk of the council. For those petitions involving issues within the assessor's statutory responsibilities, the assessor shall forward to the council a recommendation as to whether the council should exercise its discretion to waive the statutory time limits and grant the petition for refund on the council's own motion. For those petitions involving issues outside of the assessor's statutory responsibilities, the finance and business operations division shall forward to the council a recommendation as to whether the council should exercise its discretion to waive the statutory time limits and grant the petition for refund on the council's own motion.

SECTION 20. K.C.C. 4.64.040, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 2 of this ordinance

SECTION 21. Ordinance 9159, Section 3, and K.C.C. 4.64.040 are each hereby amended to read as follows:

Nothing in ~~((sections))~~ K.C.C. 4.64.020, as recodified by this ordinance, and 4.64.030, as recodified by

this ordinance, shall be construed to modify the rights of a taxpayer conferred by K.C.C. 4.64.010, as recodified by this ordinance, to obtain a tax refund by use of the shortened refund application form procedures.

SECTION 22. Ordinance 12076, Section 56, and K.C.C. 4.68.010 are each hereby repealed.

SECTION 23. Ordinance 5284, Section 2, as amended, and K.C.C. 4.68.020 are each hereby repealed.

NEW SECTION. SECTION 24. There is hereby added to K.C.C. chapter 16.02 a new section to read as follows:

Before issuance of a building permit, grading permit or demolition permit authorized by this title, the applicant shall provide the department with a certification from the manager of the finance and business operations division that property taxes for the subject property are not delinquent.

NEW SECTION. SECTION 25. There is hereby added to K.C.C. chapter 21A.02 a new section to read as follows:

Before approval of any reclassification permit or shoreline substantial development permit authorized by this title, the applicant shall provide the department with a certification from the manager of the finance and business operations division that property taxes for the subject property are not delinquent.

NEW SECTION. SECTION 26. There is hereby added to K.C.C. chapter 19A.08 a new section to read as follows:

Before subdivision approval, short subdivision approval or condominium-related approval under this title, the applicant shall provide the department with a certification from the manager of the finance and business operations division that property taxes for the subject property are not delinquent.

SECTION 27. Ordinance 14199, Section 11, as amended, and K.C.C. 2.16.035 are each hereby amended to read as follows:

A. The county administrative officer shall be the director of the department of executive services. The department shall include the records and licensing services division, the finance and business operations division, the human resources management division, the facilities management division, the administrative

office of risk management, the administrative office of emergency management, the administrative office of the business resource center and the administrative office of civil rights. In addition, the county administrative officer shall be responsible for providing staff support for the board of ethics.

((A-)) B. The duties of the records and licensing services division shall include the following:

1. Issuing marriage, vehicle/vessel, taxicab and for-hire driver and vehicle and pet licenses, collecting license fee revenues and providing licensing services for the public;
2. Enforcing county and state laws relating to animal control;
3. Managing the recording, processing, filing, storing, retrieval and certification of copies of all public documents filed with the division as required;
4. Processing all real estate tax affidavits;
5. Acting as the official custodian of all county records, as required by general law, except as otherwise provided by ordinance; and
6. Managing the printing and distribution of the King County Code and supplements to the public.

((B-)) C. The duties of the finance and business operations division shall include the following:

1. Monitoring revenue and expenditures for the county. The collection and reporting of revenue and expenditure data shall provide sufficient information to the executive and to the council. The division shall be ultimately responsible for maintaining the county's official revenue and expenditure data;
2. Performing the functions of the county treasurer;
3. Billing and collecting real and personal property taxes, local improvement district assessments and gambling taxes;
4. Processing transit revenue;
5. Receiving and investing all county and political subjurisdiction moneys;
6. Managing the issuance and payment of the county's debt instruments;
7. Managing the accounting systems and procedures;

8. Managing the fixed assets system and procedures;
9. Formulating and implementing financial policies for other than revenues and expenditures for the county and other applicable agencies;
10. Administering the accounts payable and accounts receivable functions;
11. Collecting fines and monetary penalties imposed by district courts;
12. Developing and administering procedures for the procurement of and awarding of contracts for tangible personal property, services, professional or technical services and public work in accordance with K.C.C. chapter 4.16 and applicable federal and state laws and regulations;
13. Establishing and administering procurement and contracting methods, and bid and proposal processes, to obtain such procurements;
14. In consultation with the prosecuting attorney's office and office of risk management, developing and overseeing the use of standard procurement and contract documents for such procurements;
15. Administering contracts for goods and services that are provided to more than one department;
16. Providing comment and assistance to departments on the development of specifications and scopes of work, in negotiations for such procurements, and in the administration of contracts;
17. Assisting departments to perform cost or price analyses for the procurement of tangible personal property, services and professional or technical services, and price analysis for public work procurements;
18. Developing, maintaining and revising as may be necessary from time to time the county's general terms and conditions for contracts for the procurement of tangible personal property, services, professional or technical services and public work;
19. Managing the payroll system and procedures, including processing benefits transactions in the payroll system and administering the employer responsibilities for the retirement and the deferred compensation plans;
20. Managing and developing financial policies for borrowing of funds, financial systems and other

financial operations for the county and other applicable agencies.

21. Managing the contracting opportunities program to increase opportunities for small contractors and suppliers to participate on county-funded contracts. Submit an annual report as required by K.C.C.

4.19.070.D;

22. Managing the apprenticeship program to optimize the number of apprentices working on county construction projects. Submit an annual report as required by K.C.C. 12.16.175; ~~((and))~~

23. Serving as the disadvantaged business enterprise liaison officer for federal Department of Transportation and other federal grant program purposes. The disadvantaged business enterprise liaison officer shall have direct, independent access to the executive on disadvantaged business enterprise program matters consistent with 49 C.F.R. Sec. 26.25. For other matters, the disadvantaged business enterprise liaison officer shall report to the director of the finance and business operations division; and

24. Proceeding with foreclosure of the assessments or installments thereof in accordance with state law on or before the first day of October of that year, whenever, on the first day of January of any year, two installments of any local improvement assessment are delinquent, or the final installment thereof has been delinquent for more than one year. ~~((C-))~~ D. The duties of the human resources management division shall include the following:

1. Developing and administering training and organizational development programs, including centralized employee and supervisory training and other employee development programs;
2. Developing proposed and administering adopted policies and procedures for:
 - a. employment, including recruitment, examination and selection;
 - b. classification and compensation; and
 - c. salary administration;
3. Developing proposed and administering adopted human resources policy;
4. Providing technical and human resources information services support;

5. Developing and managing insured and noninsured benefits programs, including proposing policy recommendations, negotiating benefits plan designs with unions, preparing legally mandated communications materials and providing employee assistance and other work and family programs;
6. Developing and administering diversity management and employee relations programs, including affirmative action plan development and administration, management and supervisory diversity training and conflict resolution training;
7. Developing and administering workplace safety programs, including inspection of work sites and dissemination of safety information to employees to promote workplace safety;
8. Administering the county's self-funded industrial insurance/worker's compensation program, as authorized by Title 51 RCW;
9. Advising the executive and council on overall county employee policies;
10. Providing labor relations training for county agencies, the executive, the council and others, in collaboration with the office of labor relations;
11. Overseeing the county's unemployment compensation program; and
12. Collecting and reporting to the office of management and budget on a quarterly basis information on the numbers of filled and vacant full-time equivalent and term-limited temporary positions and the number of emergency employees for each appropriation unit.

~~((D.))~~ E. The duties of the facilities management division shall include the following:

1. Overseeing space planning for county agencies;
2. Administering and maintaining in good general condition the county's buildings except for those managed and maintained by the departments of natural resources and parks and transportation;
3. Operating security programs for county facilities except as otherwise determined by the council;
4. Administering all county facility parking programs except for public transportation facility parking;
5. Administering the supported employment program;

6. Managing all real property owned or leased by the county, except as provided in K.C.C. chapter 4.56, ensuring, where applicable, that properties generate revenues closely approximating fair market value;
7. Maintaining a current inventory of all county-owned or leased real property;
8. Functioning as the sole agent for the disposal of real properties deemed surplus to the needs of the county;
9. In accordance with K.C.C. chapter 4.04, providing support services to county agencies in the acquisition of real properties, except as otherwise specified by ordinance;
10. Issuing oversized vehicle permits, franchises and permits and easements for the use of county property except franchises for cable television and telecommunications;
11. Overseeing the development of capital projects for all county agencies except for specialized roads, solid waste, public transportation, airport, water pollution abatement, surface water management projects and parks and recreation;
12. Being responsible for all general projects, such as office buildings or warehouses, for any county department including, but not limited to, the following:
 - a. administering professional services and construction contracts;
 - b. acting as the county's representative during site master plan, design and construction activities;
 - c. managing county funds and project budgets related to capital improvement projects;
 - d. assisting county agencies in the acquisition of appropriate facility sites;
 - e. formulating guidelines for the development of operational and capital improvement plans;
 - f. assisting user agencies in the development of capital improvement and project program plans, as defined and provided for in K.C.C. chapter 4.04;
 - g. formulating guidelines for the use of life cycle cost analysis and applying these guidelines in all appropriate phases of the capital process;
 - h. ensuring the conformity of capital improvement plans with the adopted space plan and approved

operational master plans;

i. developing project cost estimates that are included in capital improvement plans, site master plans, capital projects and annual project budget requests;

j. providing advisory services, feasibility studies or both services and studies to projects as required and for which there is budgetary authority;

k. coordinating with user agencies to assure user program requirements are addressed through the capital development process as set forth in this chapter and in K.C.C. Title 4;

l. providing engineering support on capital projects to user agencies as requested and for which there is budgetary authority; and

m. providing assistance in developing the executive budget for capital improvement projects; and

13. Providing for the operation of a downtown winter shelter for homeless persons between October 15 and April 30 each year.

((E-)) F. The duties of the administrative office of risk management shall include the management of the county's insurance and risk management programs consistent with K.C.C. chapter 4.12.

((F-)) G. The duties of the administrative office of emergency management shall include the following:

1. Planning for and providing effective direction, control and coordinated response to emergencies;
2. Being responsible for the emergency management functions defined in K.C.C. chapter 2.56; and
3. Managing the E911 emergency telephone program.

((G-)) H. The duties of the administrative office of civil rights shall include the following:

1. Enforcing nondiscrimination ordinances as codified in K.C.C. chapters 12.17, 12.18, 12.20 and 12.22;

2. Assisting departments in complying with the federal Americans with Disabilities Act of 1990, the federal Rehabilitation Act of 1973, Section 504, and other legislation and rules regarding access to county programs, facilities and services for people with disabilities;

3. Serving as the county Americans with Disabilities Act coordinator relating to public access;
4. Providing staff support to the county civil rights commission;
5. Serving as the county federal Civil Rights Act Title VI coordinator; and
6. Coordinating county responses to federal Civil Rights Act Title VI issues and investigating complaints filed under Title VI.

((H)) I. The duties of the administrative office of the business resource center shall include the following:

1. The implementation and maintenance of those systems necessary to generate a regular and predictable payroll through the finance and business operations division;
2. The implementation and maintenance of those systems necessary to provide regular and predictable financial accounting and procedures through the finance and business operations division;
3. The implementation and maintenance of those systems necessary to generate regular and predictable county budgets, budget reports and budget management tools for the county; and
4. The implementation and maintenance of the human resources systems of record for all human resources data for county employment purposes.