

**ORDINANCE NO. 4552**

**ORDINANCE REPEALING MENDOCINO COUNTY CODE SECTION 2.16.070, ADDING SECTION 2.16.080, AND AMENDING CHAPTER. 2.36 AND SECTION 2.16.041 FOR THE PURPOSE OF SEPARATING THE OFFICE OF AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR TO THE SEPARATE OFFICES OF AUDITOR-CONTROLLER AND TREASURER-TAX COLLECTOR**

WHEREAS, on December 14, 2021, the Mendocino County Board of Supervisors enacted Ordinance No. 4500, consolidating the offices of Auditor-Controller and Treasurer-Tax Collector; and

WHEREAS, Ordinance No. 4500 made consolidation of the offices effective as of January 2023, in order to allow the voters to select the first Auditor-Controller/Treasurer-Tax Collector; and

WHEREAS, on July 12, 2022, the Mendocino County Board of Supervisors enacted an urgency ordinance, Ordinance No. 4509, accelerating the effective dated of the consolidations of the duties of the offices of Auditor-Controller and Treasurer-Tax Collector to July 12, 2022; and

WHEREAS, since July 12, 2022 the duties of the offices of Auditor-Controller and Treasurer-Tax Collector have been performed by the Auditor-Controller/Treasurer-Tax Collector; and

WHEREAS, California Government Code section 24301 allows a board of supervisors, by ordinance, to separate duties previously consolidated, if deemed by that board to be in the public interest; and

WHEREAS, the Mendocino County Board of Supervisors has determined that separation of the office of Auditor-Controller/Treasurer-Tax Collector into the office of the Auditor-Controller and office Treasurer-Tax Collector would be in the public interest.

The Mendocino County Board of Supervisors of the County of Mendocino, State of California, ordains as follows:

**Section 1:** Section 2.16.070 of the Mendocino County Code is hereby repealed.

**Section 2:** Section.2.16.080 of the Mendocino County Code is hereby added to read as follows:

**Section.2.16.080 – Separation of Consolidated Offices of Auditor-Controller and Treasurer-Tax Collector.**

The consolidated county offices of Auditor-Controller and Treasurer-Tax Collector are separated into two separate offices, Office of the Auditor-Controller and the consolidated Office of the Tresasure-Tax Collector, effective 12 o'clock noon, January 4, 2027.

**Section 3:** Section 2.16.041 of the Mendocino County Code is hereby amended in its entirety to read as follows:

**Sec. 2.16.041 – Qualification For Treasurer-Tax Collector.**

Pursuant to Government Code Section 27000.6, the provisions of Government Code Sections 27000.7, 27000.8 and 27000.9, as may be amended from time to time,

establishing qualifications and continuing education requirements for the office of County Treasurer, County Tax Collector, or County Treasurer-Tax Collector are hereby adopted and shall be applicable to the office of Treasurer-Tax Collector in Mendocino County. Evidence of such qualifications shall be presented to the registrar of voters with a candidate's nomination papers.

**Section 4:** Chapter 2.36 of the Mendocino County Code is hereby amended in its entirety to read as follows:

**CHAPTER. 2.36 – AUDITOR-CONTROLLER**

**Sec. 2.36.010 – Qualification For Auditor-Controller.**

Pursuant to Government Code Section 26946, the provisions of Government Code Sections 26945 and 26945.1, as may be amended from time to time, establishing qualifications and continuing education requirements for the office of County Auditor are hereby adopted and shall be applicable to the office of Auditor-Controller in Mendocino County. Evidence of such qualifications shall be presented to the registrar of voters with a candidate's nomination papers.

**Section 5. Severability.** If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Supervisors hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid or unconstitutional.

**Section 6. Effective Date.** This ordinance shall take effect on the 31st day after the date of final passage, but shall become operative 12 o'clock noon on January 4, 2027.

Passed and adopted by the Board of Supervisors of the County of Mendocino, State of California, on this 18th day of November, 2025 by the following roll call vote:

AYES: Supervisors Cline, Mulheren, Haschak, Norvell, and Williams  
NOES: None  
ABSENT: None

**WHEREUPON**, the Chair declared the Ordinance passed and adopted and **SO ORDERED**.

ATTEST: DARCIE ANTLE  
Clerk of the Board

  
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Deputy

APPROVED AS TO FORM:  
CHARLOTTE E. SCOTT  
County Counsel

  
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JOHN HASCHAK, Chair  
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

BY: DARCIE ANTLE  
Clerk of the Board

  
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Deputy