



# Mendocino County

## Legislation Details (With Text)

**File #:** 21-1228      **Version:** 1      **Name:**

**Type:** Ordinance      **Status:** Agenda Ready

**File created:** 10/27/2021      **In control:** County Counsel

**On agenda:** 11/15/2021      **Final action:**

**Title:** Discussion and Possible Action Including Introduction and Waive First Reading of an Ordinance Repealing Mendocino County Code Section 2.16.041, Adding Section 2.16.070 and Amending Chapter 2.36 for the Purpose of Consolidating the Offices of the Auditor-Controller and the Treasurer-Tax Collector  
(Sponsor: County Counsel)

**Sponsors:** County Counsel

**Indexes:**

**Code sections:**

**Attachments:** 1. Ordinance - ACTTC Consolidation, 2. ACTTC - Ordinance Summary, 3. ACTTC - Current County Codes, 4. Auditor - Government Code Qualifications for Office, 5. Treasurer-Tax Collector Correspondence, 6. 11-15-21 Summary of duties for AC-TTC

Date	Ver.	Action By	Action	Result
11/15/2021	1	Board of Supervisors		

**To:** Board of Supervisors

**From:** County Counsel

**Meeting Date:** November 15, 2021

**Department Contact:** Christian Curtis

**Phone:** 234-6885

**Item Type:** Regular Agenda

**Time Allocated for Item:** 30 min.

**Agenda Title:**

Discussion and Possible Action Including Introduction and Waive First Reading of an Ordinance Repealing Mendocino County Code Section 2.16.041, Adding Section 2.16.070 and Amending Chapter 2.36 for the Purpose of Consolidating the Offices of the Auditor-Controller and the Treasurer-Tax Collector  
(Sponsor: County Counsel)

**Recommended Action/Motion:**

Either:

- 1) Introduce and waive first reading of an ordinance repealing Mendocino County Code Section 2.16.04, adding section 2.16.070 and amending Chapter 2.36 for the purpose of consolidating the Offices of the Auditor-Controller and the Treasurer-Tax Collector,
- 2) Direct County Counsel to prepare an ordinance and resolution for the creation of the office of Director of Finance and submission to voters for approval, or
- 3) Retain current structure of separate offices of the Auditor-Controller and the Treasurer-Tax Collector

**Previous Board/Board Committee Actions:**

On October 26, 2021, the Board requested this item be brought forward for discussion.

**Summary of Request:**

Following the announcement of the retirement of Lloyd Weer from the office of the Auditor-Controller, the Board of Supervisors discussed whether it was necessary for the County to have separate offices of the Auditor-Controller and Treasurer-Tax Collector, and even whether it was possible to instead use an appointed Finance Director/Chief Financial Officer model. On October 26, 2021, it was requested that staff bring an agenda item forward for discussion of this topic.

Should the Board desire to consolidate these positions, it has two options. First, under Government Code section 24304.2, the Board of Supervisors may, by ordinance, consolidate the offices of the Auditor-Controller and Treasurer-Tax Collector into a single, elected office. This consolidation would be effective thirty (30) days after passage or at such later time as the Board specifies. For example, the Board could choose to have consolidation of offices begin after the next election, to coincide with the end of the incumbent tax collector's current term.

Second, pursuant to Government Code sections 26980 et seq., the Board of Supervisors can create the office of "Director of Finance" to subsume the functions of the auditor, controller, tax collector, and treasurer, as well as perform any other duties the Board prescribes. Such a position cannot be created, however, without the approval of the voters. Gov. Code § 26980(a). The voters must also determine whether the position is appointed or elected. Gov. Code § 26980(b). If the Board chooses this option, the ordinance would not be effective until such time as it had been approved by the voters and the expiration of the term of any incumbents.

Drafted for the Board's consideration is an ordinance which would amend certain sections of the County Code as necessary for the consolidation of offices pursuant to Government Code section 24304.2. In preparing the attached ordinance for the office consolidation, staff found several areas of County Code where additional changes and updates to provisions regarding office qualifications and continuing education requirements for the office of the Auditor are also proposed.

Should the Board prefer a Director of Finance model, then staff will need direction to prepare an alternative ordinance and appropriate ballot materials.

**Alternative Action/Motion:**

Provide alternative direction to staff.

**How Does This Item Support the General Plan? N/A**

**Supervisory District:** All

**vote requirement:** Majority

**Supplemental Information Available Online At:** n/a

**Fiscal Details:**

**source of funding:** N/A

**current f/y cost:** N/A

**annual recurring cost:** N/A

**budget clarification:** N/A

**budgeted in current f/y:** N/A

**if no, please describe:**

**revenue agreement:** N/A

**Agreement/Resolution/Ordinance Approved by County Counsel:** N/A

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**CEO Liaison:** Executive Office

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

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Executed By: Atlas Pearson, Deputy Clerk II

Date: November 16, 2021

Final Status: Approved with Direction

