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## OFFICE OF THE COUNTY COUNSEL

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### MEMORANDUM

**DATE:** June 2, 2026  
**TO:** Mendocino County Board of Supervisors  
**FROM:** Katharine L. Elliott, County Counsel *KE*  
**SUBJECT:** Urgency Ordinance Repealing and Replacing Mendocino County Code Section 2.16.080

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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.

On November 18, 2025, the Mendocino County Board of Supervisors adopted Ordinance 4552, separating the office of the Auditor-Controller/Treasurer-Tax Collector into two separate offices: the Office of the Auditor-Controller and the Office of the Treasurer-Tax Collector with an effective date of January 4, 2027.

Subsequent to the passage of Ordinance 4552, several vacancies have occurred in key leadership positions in the Auditor-Controller/Treasurer-Tax Collector's Office and, due to the continued need to dedicate more leadership and staff resources towards revenue collection, the restoration of regular property tax auctions, and the continuity of other treasurer-tax collector responsibilities, such as managing the funds and investments of all Treasury Pool participants, there is a need to accelerate the separation of the offices to ensure risks are managed and that transitional changes do not adversely affect the office's objectives.

Also, subsequent to the passage of Ordinance 4552, the County received the California State Auditors 2025-049 Mendocino County report which asserts that the Auditor-Controller/Treasurer-Tax Collector should take steps to resume holding regular default tax property auctions by October 2026 and hire external assistance if needed.

And, subsequent to the passage of Ordinance 4552, both positions, the Auditor-Controller and the Treasurer-Tax Collector were uncontested elections with Chamise Cubbison to be elected as Treasurer-Tax Collector and Megan Hunter to be elected as Auditor-Controller.

Therefore, it is recommended that the Board of Supervisors accelerate the date for the separation of the office of Auditor-Controller/Treasurer-Tax Collector from the current date of January 4, 2027 to July 5, 2026.