

ORDINANCE NO. 4559

AN URGENCY ORDINANCE REPEALING AND REPLACING MENDOCINO COUNTY CODE SECTION 2.16.080 FOR THE PURPOSE OF ACCELERATING THE DATE SEPARATING THE OFFICE OF AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR INTO THE SEPARATE OFFICES OF AUDITOR-CONTROLLER AND TREASURER-TAX COLLECTOR

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 determined that separation of the office of Auditor-Controller/Treasurer-Tax Collector into the office of the Auditor-Controller and the office of Treasurer-Tax Collector would be in the public interest; and

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, 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

WHEREAS, the Board wishes to accelerate the effective date of Mendocino County Code section 2.16.080 to start on July 5, 2026, which is the first pay-period in Fiscal Year 26/27; and

WHEREAS, the Board finds that immediate action is necessary to ensure continuity of critical services in order to preserve the public peace, health and safety, and economic security.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors ordains as follows:

Section 1. The above recitals are incorporated herein by this reference.

Section 2. The Board of Supervisors hereby finds that the adoption of this Ordinance is necessary for the immediate preservation of the public peace, health and safety, and economic security of the County. Accelerating the separation of offices, as approved by Ordinance No. 4552, is intended to alleviate concerns over County staffing of those offices and the authority of employees to perform certain functions, to better address the issues and concerns described in the above recitals.

Section 3. Section 2.16.080 of the Mendocino County Code is hereby repealed and replaced to read as follows:

Section 2.16.080 – Separation of the Consolidated Office of Auditor-Controller/Treasurer-Tax Collector.

The consolidated County office of Auditor-Controller/Treasurer-Tax Collector is separated into two separate offices, Office of the Auditor-Controller and the consolidated Office of the Treasurer-Tax Collector, effective July 5, 2026.

Section 4. 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 5. Effective Date. This ordinance is an urgency ordinance adopted pursuant to Government Code section 25123 and shall become effective immediately upon its adoption if adopted by at least four-fifths of the Board of Supervisors.

Passed and adopted by the Board of Supervisors of the County of Mendocino, State of California, on this 2nd day of June, 2026 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

BERNIE NORVELL, Chair
Mendocino County Board of Supervisors

Deputy

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

APPROVED AS TO FORM:
KATHARINE L. ELLIOTT
Interim County Counsel

BY: DARCIE ANTLE
Clerk of the Board

Deputy