



TREASURER-TAX COLLECTOR'S OFFICE  
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## MEMORANDUM

Date: July 17, 2026

TO: Honorable Board of Supervisors

FROM: Chamise Cubbison, Treasurer-Tax Collector

RE: California State Auditor Report 2025-049 Mendocino County

The California State Auditor Report 2025-049 Mendocino County Titled: *It Should Continue to Address Its Strained Financial Condition and Can Improve Several Important Operational Processes*, Issued December 18, 2025 required responses from some County offices, including the Auditor-Controller/Treasurer-Tax Collector (ACTTC) at the following intervals; upon draft issuance, 60 days, 6 months, and one year. The following response relating to Treasurer-Tax Collector's Office functions was submitted by the ACTTC for the 6-Month reporting interval – it should be noted that responses are submitted online and limited to 250 words each:

### **Recommendation:**

3. To recoup unpaid property tax payments to the degree possible, the ACTTC should continue to take steps to resume holding regular default tax property auctions by October 2026. If the ACTTC's Office needs external assistance to hold the auction on time, it should obtain such assistance.

**6-Month Response:** Not Fully Implemented: Expected Completion Date: 03/31/2027: The ACTTC's Office continues to work on resuming the auction process. Due to feedback from other Counties that October is not a good time of year to hold auctions due to other statutory property tax related processes, the separation of the combined Auditor-Controller/Treasurer-Tax Collector's Office into two separate offices of Auditor-Controller and Treasurer-Tax Collector, as well as impacts to both offices from several changes in personnel, the Treasurer-Tax Collector's Office expects that auctions will resume in March 2027. The Auction process will remain a priority of the Treasurer-Tax Collector's Office and additional direct leadership concentration is expected to result in holding regular default tax property auctions. Responsible party: Chamise Cubbison

**Please Note:** The State Auditor's Office has been notified of the separation of the ACTTC office into two separate offices effective July 5, 2026, will update the contact information/responsible party for each office for the next reporting period and designate recommendation 3 as Treasurer-Tax Collector and the remaining ACTTC recommendations as Auditor-Controller.