

**RESOLUTION NO. 26-**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MENDOCINO, STATE OF CALIFORNIA, CALLING FOR AN ELECTION TO PRESENT TO THE VOTERS OF THE UNINCORPORATED AREAS OF THE COUNTY A PROPOSED ORDINANCE ADDING CHAPTER 5.160 TO TITLE 5 OF THE MENDOCINO COUNTY CODE, IMPOSING A ONE PERCENT (1.0%) COUNTY TRANSPORTATION TRANSACTIONS (SALES) AND USE SPECIAL TAX IN THE UNINCORPORATED AREAS OF THE COUNTY, AND ORDERING CONSOLIDATION OF SAID ELECTION WITH THE CONSOLIDATED GENERAL ELECTION CALLED FOR ON NOVEMBER 3, 2026**

**WHEREAS**, well-maintained public roads are essential to safety, commerce, and tourism in the County; and

**WHEREAS**, the County is responsible for maintaining 1,016.61 miles of public roadway – more than the Counties of Alameda, Contra Costa, Marin, Napa, Orange, San Francisco, San Mateo, Santa Barbara, and Santa Clara, which all have significantly more funding for road maintenance and restoration; and

**WHEREAS**, the County's roads are degrading faster than they can be repaired using the existing funding that the State provides for road maintenance and restoration; and

**WHEREAS**, the County does not have sufficient general fund revenue to increase its road maintenance and restoration budget without significantly reducing funding for other essential County services; and

**WHEREAS**, transactions (sales) and use tax revenues may be used by the County to address vital and unique local needs and areas of concern; and

**WHEREAS**, it is in the public interest to enact a one percent (1.0%) transaction (sales) and use special tax to be collected in the unincorporated areas of the County for the purpose of augmenting the County's ability to conduct road maintenance and restoration; and

**WHEREAS**, the enactment of such a transactions (sales) and use special tax would generate approximately \$5,500,000 annually, all of which could only be used for purposes consistent with the maintenance and restoration of County roads in the unincorporated areas, such as the durable repair of potholes and deteriorating roads, resurfacing, and road life extension measures; and

**WHEREAS**, Section 2 of article XIIC of the California Constitution (approved by voters as Proposition 218), Section 53722 of the California Government Code, and Section 7285.5 of the California Revenue and Taxation Code authorize the County to impose a transactions (sales) and use special tax in the unincorporated areas of the County upon adoption of the Board of Supervisors and approval by a two-thirds vote of the electorate residing in the unincorporated areas of the County; and

**WHEREAS**, Section 9140 of the California Elections Code authorizes the Board of Supervisors to submit to the voters, without petition, a measure relating to the enactment of any ordinance; and

**WHEREAS**, on July 7, 2026, the Mendocino County Board of Supervisors considered and approved to submit to the voters an ordinance which would add Chapter 5.160 to Title 5 of the Mendocino Code, imposing a one percent transactions (sales) and use special tax to be collected

in the unincorporated territory of Mendocino County and used to fund pavement preservation and corrective maintenance for County roads and to improve road maintenance staffing for a period beginning on the Operative Date and not expiring until such time as it is repealed by the qualified voters of the County.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Mendocino as follows:

1. The proposed Ordinance, attached hereto as Exhibit A and incorporated herein by this reference, and which provides for the creation of a one percent (1.0%) transactions (sales) and use special tax to fund pavement preservation and corrective maintenance for County roads and increased road maintenance staffing, shall be submitted to a vote by the qualified electors residing in the unincorporated areas of the County of Mendocino at the November 3, 2026 election; and
2. There shall be included on the ballot to be marked by all Mendocino County voters residing in the unincorporated areas of the County, in addition to any other matters required by law, a ballot measure in substantially the following form:

Measure ____ (County Clerk to fill in the blank). <b>Mendocino County Road Maintenance and Pothole Resurfacing Measure.</b> To permanently resurface potholes, prevent roads from deteriorating, and prolong the life of existing roads, in the unincorporated areas of Mendocino County only, shall the measure establishing a one cent special sales tax in the unincorporated area until ended by voters, providing approximately \$5.5 million annually, creating eligibility for state grants, mandating public disclosures, independent audits, and all funds locally controlled for maintenance of Mendocino County roads only, be adopted?	Yes	
	No	

A mark in the voting square after "YES" shall be counted in favor of the adoption of the proposed ordinance. A mark in the voting square after "NO" shall be counted against the adoption of the proposed ordinance.

3. The ballot to be used at the election shall be, both as to form and matter contained therein, such as may be required by law.
4. The County Clerk is hereby authorized, instructed and directed to provide and furnish any and all official ballots, notices, printed matter, and all supplies, equipment, and paraphernalia that may be necessary in order to properly and lawfully conduct this election.
5. The County Clerk shall fix and determine dates for submission of arguments for or against said proposed ordinance pursuant to the provisions of the Elections Code.
6. The County Clerk is further directed to take the necessary and appropriate action to provide the election officers, polling places and voting precincts.
7. In accordance with Elections Code section 9160, the County Clerk shall transmit a copy of the measure to the County Auditor and County Counsel.

8. In accordance with the provisions of the Elections Code of the State of California, County Counsel is directed to prepare an impartial analysis of the measure and the County Auditor is directed to prepare a fiscal impact statement.
9. The polls for this election shall be open during the hours required by law and this election, with respect to the foregoing ballot measure, shall be held and conducted as provided by law for the holding of County initiative elections.
10. Notice of the time and place of holding this election together with any other notices required by law shall be given by the County Clerk.
11. Arguments for or against the measure may be submitted in conformity with Elections Code section 9161, *et seq.*
12. The Clerk of the Board and the Chief Executive Officer are hereby authorized and directed to take any and all actions necessary under law to prepare for and conduct the general election and appropriate all monies necessary for the Clerk of the Board, County Executive Officer and County Clerk to prepare and conduct the general election in a manner consistent with state and local laws.

The foregoing Resolution introduced by Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and carried this \_\_\_\_\_ day of \_\_\_\_\_, 2026, by the following vote:

AYES:  
 NOES:  
 ABSENT:

WHEREUPON, the Chair declared said Resolution 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

\_\_\_\_\_  
 Deputy