

ORDINANCE NO.

AN URGENCY ORDINANCE OF THE COUNTY OF LASSEN AMENDING ORDINANCE NO.
2024-02 TO CHANGE THE EFFECTIVE DATE OF SECTION 2 AND SECTION 3.
(REQUIRES A 4/5 VOTE BY THE BOARD OF SUPERVISORS)

County Counsel Summary

This urgency ordinance amends Ordinance No. 2024-02 to change the effective date of Section 2 and Section 3 to October 31, 2025. The remainder of the Ordinance will remain unchanged. Immediate adoption is necessary to provide certainty regarding the governance of the offices of Auditor/Controller and Treasurer/Tax Collector, and to ensure a smooth transition of fiscal oversight responsibilities prior to the expiration of the current elected term. The Board of Supervisors finds and declares that this ordinance is adopted as an urgency measure pursuant to Government Code section 25123 for the immediate preservation of the public peace, health, or safety for the following reasons:

- To clarify the effective date of the repeal of the consolidated offices of Auditor/Controller and Treasurer/Tax Collector;
- To ensure orderly election procedures for the 2026 election cycle; and
- To maintain continuity of county fiscal management during transition of offices.

WHEREAS, On April 11, 2023, by Ordinance 2023-03 and Government Code section 25304.5 the Board of Supervisors consolidated the duties of the office of Auditor and Treasurer/Tax Collector; and

WHEREAS, On October 10, 2023, by Resolution No. 23-053 the Board (by an affirmative vote of 4-1 with Supervisor Neely voting no) authorized the submission to the voters two advisory questions regarding the establishment of the Office of Director of Finance to replace the Office of Auditor-Controller-Treasurer and Tax Collector ("Measure T"), and the question if the appointment should be for a 4-year term ("Measure U"). Both questions were placed on the March 5, 2024, Presidential Primary Election ballot. As of March 13, 2024, Measure T and Measure U, failed with a 78.03% and 74.23% no vote response, respectively (unofficial results); and

WHEREAS, the consolidated office of Auditor/Controller/Treasurer/Tax Collector is currently filled by an elected official with a term ending on January 4, 2027 at approximately 12:00 PM.

NOW, THEREFORE, THE LASSEN COUNTY BOARD OF SUPERVISORS ORDAINS
AS FOLLOWS:

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

Section 2. The Board hereby repeals Lassen County Ordinance 2023-03 in its entirety with the effective date of October 31st, 2025.

Section 3. The incumbent Auditor/Controller/Treasurer/ Tax Collector shall serve the remainder of term of office on October 31st, 2025.

Section 4. The Board calls for the election of the local Office of Treasurer/Tax Collector to be held during the next election process during the year 2026. This serves as notice to the Lassen County Clerk-Recorder (county elections official) to provide for such election(s) for the voters of Lassen County to elect the official to assume office on January 4, 2027, at 12 P.M. as provided for by Government Code Section 24200 for assuming office.

Section 5. The Board calls for the election of the local Office of Auditor/Controller to be held during the next election process during the year 2026. This serves as notice to the Lassen County Clerk-Recorder (county elections official) to provide for such election(s) for the voters of Lassen County to elect the official to assume office on January 4, 2027, at 12 P.M. as provided for by Government Code Section 24200 for assuming office.

Section 6: Constitutionality/Severability. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The Board of Supervisors hereby declares that it would have adopted the ordinance and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared invalid.

Introduced at a regular meeting of the Board of Supervisors on the 14th day of October 2025, and passed and adopted by the Board of Supervisors of the County of Lassen, State of California, on the ____ day of _____, 20____, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CHAIRMAN OF THE BOARD OF SUPERVISORS
COUNTY OF LASSEN, STATE OF CALIFORNIA

ATTEST:
JULIE BUSTAMANTE
Clerk of the Board

I, Michele Yderraga, Deputy Clerk of the Board of the Board of Supervisors, County of Lassen, do hereby certify that the foregoing ordinance was adopted by the said Board of Supervisors at a regular meeting thereof held on the _____ day of _____, 20____.

Deputy Clerk of the County of Lassen
Board of Supervisors