

**IMPARTIAL ANALYSIS BY COUNTY COUNSEL  
COUNTY OF LASSEN MEASURE U**

This Measure U was placed on the ballot by the Lassen County Board of Supervisors and is an Advisory Measure only, the result of which is not binding on this Lassen County Board of Supervisors or any subsequent Lassen County Board of Supervisors. The Board of Supervisors will not be required to take any action as a result of the vote on this Measure.

This Measure seeks the input from Lassen County voters as to whether or not, if the office of Director of Finance be established, it shall be filled by appointment of the Board of Supervisors.

Pursuant to California Government Code Section 26980, a board of supervisors of any county may establish the Office of Director of Finance. The Director of Finance would result in the consolidation of the offices of the Lassen County Auditor, Controller, Tax Collector, and Treasurer. The Director of Finance would possess all the power and duties of such offices consolidated in addition to any other duties as directed by the Lassen County Board of Supervisors. The offices of Lassen County Auditor, Controller, Tax Collector and Treasurer would be consolidated into the Director of Finance position.

The California Attorney General has rendered an opinion that the office of the Director of Finance is to be appointed rather than elected since there is no such elected position allowed by statute. Currently, the offices of the Lassen County Auditor/Controller and Treasurer/Tax Collector are elected positions.

What does a YES vote mean?

A "yes" vote will show voter approval for the appointment of the Director of Finance, if the office is so established, to be made by the Lassen County Board of Supervisors to serve a four-year term from the time of appointment.

What does a NO vote mean?

A "no" vote will show voter opposition for the appointment of the Director of Finance, if the office is so established, to be made by the Lassen County Board of Supervisors to serve a four-year term from the time of appointment.

This Impartial Analysis is hereby submitted to the Elections Official in conformance with Section 9160 of the Elections Code of the State of California.

Dated: December 1, 2023

  
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Amanda Uhrhammer  
County Counsel

**The above statement is an impartial analysis of Measure “U”. If you desire a copy of the full text of the measure, please call the elections official’s office at (530) 251-8217 and a copy will be mailed to you at no cost. You may also view the full text of Measure U on the county web site at [www.lassencounty.org](http://www.lassencounty.org).**