

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA AMENDING PRIOR AUTHORIZATION FOR THE ADMINISTRATION OF THE COUNTY DEFERRED COMPENSATION PLAN**

THE BOARD OF SUPERVISORS OF THE COUNTY OF TEHAMA (“County”) ORDAINS AS FOLLOWS:

**SECTION 1. AUTHORITY AND TITLE.**

- A. This Ordinance is authorized by the Board’s authority under California Constitution Article 11, Government Code section 25303, and other applicable law.
- B. This Ordinance shall be called “The Deferred Compensation Delegation Ordinance.”

**SECTION 2. PURPOSE AND FINDINGS.**

- A. The purpose of this Ordinance is to delegate authority to the Tax Collector/Treasurer to perform all the necessary administrative functions to offer Tehama County Employees a 457(b) Deferred Compensation Program (County’s deferred compensation plan).
- B. On April 8, 1980 the Deferred Compensation Program was established by the Board of Supervisors and gave authority to the Deferred Compensation Committee to establish rules and processes consistent with fiduciary laws and regulations.
- C. .The Board now desires to modify that administrative structure to designate a single County officer to perform certain administrative functions, while retaining ultimate policy authority and oversight

**SECTION 3. ORDINANCE.**

Any prior authorization establishing a committee to formulate rules and procedures for the purchase and administration of the County’s deferred compensation plan is hereby rescinded and the deferred compensation committee is hereby dissolved.

Section 2.07.050, is hereby added to the Tehama County Code to read:

- A. Designation of Treasurer-Tax Collector as Plan Administrator. The Treasurer-Tax Collector is hereby designated as the administrative officer responsible for formulating rules and procedures for the day-to-day administration of the County’s deferred compensation plan.
- B. Scope of Delegated Authority. The Treasurer-Tax Collector is authorized to develop, implement, and maintain administrative rules and procedures necessary for the efficient operation of the County’s

deferred compensation plan, consistent with applicable law and policies adopted by the Board.

C. Matters Reserved to the Board of Supervisors. Notwithstanding the delegation of administrative authority, the following matters shall be reserved to the Board of Supervisors:

- i. Adoption of the deferred compensation plan itself;
- ii. Fundamental policy decisions, including but not limited to employee eligibility and high-level contribution structure;
- iii. Ultimate oversight authority, including the ability to revise, amend, or rescind administrative rules;
- iv. Selection of plan vendors or service providers;
- v. Negotiation or approval of contracts related to the County's deferred compensation plan.

D. Procedure for Reserved Matters. Whenever a matter reserved for the Board as described in Subdivision D of Section 3 arises, the Treasurer-Tax Collector shall present the issue to the Board. The Board shall determine, in its discretion, whether to:

- i. Address the matter directly; or
- ii. Establish an ad hoc committee to evaluate and make recommendations regarding the matter.

E. Oversight and Reporting. The Treasurer-Tax Collector shall report to the Board as requested regarding the administration of the County's deferred compensation plan and any rules or procedures adopted pursuant to this ordinance.

#### **SECTION 4. CEQA FINDINGS.**

The Board of Supervisors finds that adoption of this Ordinance is exempt from CEQA because: (i) it is not a project within the meaning of Public Resources Code, section 21065 because it has no potential to alter the physical environment; (ii) and pursuant to CEQA Guidelines section 15061(b)(3), the so-called "common sense" exemption, for this same reason.

#### **SECTION 5. SEVERABILITY.**

If any section, subsection, sentence, clause, phrase or portion of this Ordinance or its application to any person or circumstance is held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Ordinance or its application to other persons and circumstances. The Board of Supervisors declares that it would have adopted this Ordinance and each section, subsection, sentence, clause, phrase or portion thereof

despite the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional and, to that end, the provisions hereof are hereby declared to be severable.

**SECTION 6. EFFECTIVE DATE.**

This Ordinance shall be and is hereby declared to be in full force effect July 1, 2026, or thirty (30) days after the date of its passage whichever comes later. The clerk shall cause this Ordinance or a summary to be published once before the expiration of fifteen (15) days after said passage, with the names of the Supervisors voting for or against the same, in the *Red Bluff Daily News*, a newspaper of general circulation in the County of Tehama, State of California.

**In regular session of the Board of Supervisors of the County of Tehama, introduced on the 5th day of May, 2026, and DULY PASSED AND ADOPTED THIS \_\_\_ DAY OF \_\_\_\_\_, 2026, by the Board of Supervisors of the County of Tehama by following vote:**

AYES:  
NOES:  
ABSENT OR NOT VOTING:

\_\_\_\_\_  
CHAIRMAN, Board of Supervisors

STATE OF CALIFORNIA     )  
  ) §§  
COUNTY OF TEHAMA     )

I, SEAN HOUGHTBY, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a full, true and correct copy of an ordinance adopted by said Board of Supervisors on the \_\_\_\_\_ day of \_\_\_\_\_, 2026.

DATED this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

SEAN HOUGHTBY, County Clerk of  
the Board of Supervisors of the County of  
Tehama, State of California

By \_\_\_\_\_