



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

PALOMA AGUIRRE
First District

JOEL ANDERSON
Second District

TERRA LAWSON-REMER
Third District

MONICA MONTGOMERY STEPPE
Fourth District

JIM DESMOND
Fifth District

DATE: August 26, 2025

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TO: Board of Supervisors

SUBJECT

**FILLING THE VACANCY OF THE SAN DIEGO COUNTY ELECTIVE OFFICE OF
TREASURER-TAX COLLECTOR (DISTRICTS: ALL)**

OVERVIEW

On July 25, 2025, San Diego County Treasurer-Tax Collector Dan McAllister notified the County of San Diego (County) that he would be retiring from his office effective August 2, 2025. Mr. McAllister served as San Diego County's Treasurer-Tax Collector beginning in 2002 and was re-elected to his sixth term in 2022. He managed the collection of over \$9.1 billion in property taxes annually and oversaw investments and retirement programs totaling more than \$30 billion. Under his leadership, the office achieved a 99% tax collection rate, with over 70% of payments made electronically. A former financial consultant, Dan McAllister also served on multiple investment and retirement boards and was actively involved in community service and education initiatives.

San Diego County Charter, Section 500.2, states that the Board of Supervisors has the power to fill, by appointment, any vacancy that occurs in an elective County office and that the appointee shall hold office until the election of a successor. Board Policy A-105, "Filling Vacancies in Elected Offices," details the process to fill vacancies of elected offices other than the Board of Supervisors, and in accordance with A-105, applications will be accepted to fill the position of Treasurer-Tax Collector. The Board may conduct up to two public hearings and appoint an individual to complete the current term of office which ends at 12 noon on January 4, 2027.

This action requires up to three steps: Today, August 26, 2025, the Board may approve the form of notice and application, and the deadline for acceptance of applications. On September 9, 2025, the Board will conduct a public hearing during which the Board will hear from all applicants and may appoint the Treasurer-Tax Collector during that first hearing. If the Board is unable to select a Treasurer-Tax Collector from the pool of applicants, the Board may select no more than five (5) finalists from among those who have applied, then hold a second public hearing during which the Board will make a final selection from among the finalists.

Board Policy A-105 states that the person so appointed shall be prepared to formally assume the office not later than twenty (20) business days following the selection by the Board of Supervisors.

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**RECOMMENDATION(S)
CHIEF ADMINISTRATIVE OFFICER**

On August 26, 2025

1. Determine that the process to fill the vacancy of the County Treasurer-Tax Collector will be conducted in accordance with the San Diego County Charter and Board Policy A-105, including the public hearing process, requirements of the applicant, the application form and the selection process.
2. Approve the application packet for the position prepared by the Clerk of the Board which includes the form of notice to advertise the position (Attachment A).
3. Set the application period to commence at 8 a.m. Wednesday, August 27, 2025, and to close at 5 p.m. on Friday, September 5, 2025. Applications will be available from and must be returned to the Clerk of the Board, by the close of the filing period. Applications must be submitted in person, fully completed with the required attachments, for acceptance by the Clerk of the Board.
4. Require the following with respect to this application process:
 - a. If a second hearing is necessary to make an appointment from a pool of finalists, each finalist must (i) provide written responses to any questions the Board may ask the finalists to prepare for the second hearing, and (ii) grant the County permission to conduct credit and criminal records background checks.
 - b. The appointment of the successful applicant will be contingent on that applicant passing the County's standard medical exam and full background investigation.
5. Set September 9, 2025 as the hearing for all applicants.

On September 9, 2025

1. Conduct a public hearing and hear from each of the applicants.
2. Select and appoint one of the qualified applicants to serve as and complete the current term of the County office of the Treasurer-Tax Collector, contingent upon passing the County's standard medical exam and full background investigation.
3. If no one is appointed and a second hearing is necessary to make an appointment from a pool of finalists, set another hearing for that purpose, which could include scheduling a special meeting.

EQUITY IMPACT STATEMENT

Today's proposed action seeks to outline the process for filling the vacancy of the elected office of the San Diego County Treasurer-Tax Collector (TTC). The mission of the San Diego County TTC is to provide the residents, agencies and employees of San Diego County with superior financial services in terms of quality, timeliness, efficiency and value while maintaining the highest levels of customer service and satisfaction. The office oversees the collection of more than \$9.1 billion in property taxes every year, dealing with both secured property, like buildings and unsecured property, like boats, racehorses, etc. The office also collects the transient occupancy tax and the cannabis business tax from establishments in unincorporated parts of the County. In the Treasury, the office manages the County investment pool, which ranges in size from \$10.2 - \$18.8 billion in assets on an annual basis. The Treasury is also the paying agent for all 42 school districts in the region.

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Therefore, the selection process for the filling of the vacancy of the San Diego County elected office of the TTC will ensure the department is led by an individual that will guide the department as it strives for equitable outcomes in the county and ensures continuity in the services provided by the TTC. There will be opportunities for community engagement via public comment beginning with today's public meeting, and during the future public meeting that is being proposed for September 9, 2025.

SUSTAINABILITY IMPACT STATEMENT

The information presented in this report contributes to the County of San Diego's (County) efforts to engage the community in meaningful ways and promote an environment that provides equitable access to opportunities for public engagement and representation. These efforts will contribute to the County Sustainability Goal No. 1 by "encourag[ing] people and diverse stakeholders to partner and participate in decisions that impact their lives and communities."

FISCAL IMPACT

There is no fiscal impact as a result of the recommended actions. The position is budgeted in the office of the Treasurer - Tax Collector. There will be no change in net General Fund cost and no additional staff years.

BUSINESS IMPACT STATEMENT

N/A

ADVISORY BOARD STATEMENT

N/A

BACKGROUND

San Diego County Charter, Section 500.2, provides that the San Diego County Board of Supervisors (Board) has the power to fill, by appointment, any vacancy that occurs in an elective office other than the Board of Supervisors. The appointee holds office until the election and qualification of a successor. The successor is elected at the next statewide primary election, or at the next statewide primary and general elections, to complete the term, if it does not expire the following January, or to begin a new term of office. The next statewide primary election is set for June 2, 2026. The June 2, 2026, ballot will include the office of San Diego County Treasurer-Tax Collector (TTC) for a new four-year term. That new four-year term will commence on January 4, 2027. Therefore, should the Board appoint a person to fill this vacancy, such appointee would serve through January 4, 2027, which would complete the current term of office prior to the elected successor assuming office.

Today's actions of the Board determine that the procedures outlined in Board Policy A-105 shall be followed to fill the vacancy of the County TTC, establish the deadline for acceptance of applications and set, in accordance with the policy, September 9, 2025, as the date the Board will consider and vote on an applicant.

Due to the need to fill the vacancy as soon as possible, staff recommends that the Board consider a process that includes one public hearing and forego the process to narrow the applicants down

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to finalists for a second hearing. The Board Policy allows the Board to make an appointment to fill the vacant office at the first hearing.

Application Process

Application forms will be available online. Applicants will be required to file their completed application forms in person in order for the Clerk of the Board to verify completeness. All applicants shall be required to provide to the Board by the filing deadline:

- (a) A statement of qualifications.
- (b) Affidavit of applicants for appointment certifying, under the penalty of perjury, that the applicant is a resident of California, over the age of 18, is not disqualified from holding office because of conviction of crimes, and fulfills the residency and elector requirements established by the County Charter, and any other qualification required by law.

In accordance with Board Policy A-105, the application form includes the following:

- (a) Full name, residence address for the past five (5) years.
- (b) Current resume containing, as a minimum, all employment for the previous five (5) years.
- (c) A written statement outlining the qualifications of the applicant for that office (500 words maximum).
- (d) A written statement explaining the applicant's reasons for wishing to be appointed to the office.
- (e) A Statement of Economic Interests form of the type required to be filed by the incumbent of the public office for which appointment is to be made.

In order to be eligible for the position, any candidate must be a U.S. citizen and a registered voter of the County at the time of application.

Additionally, Article L, Section 840, of the County Administrative Code defines eligibility requirements for the Treasurer-Tax Collector. It states:

- (a) No person shall be eligible for election or appointment to the office of San Diego County Treasurer-Tax Collector unless that person meets at least one of the following criteria:
 - (1) The person served in a senior financial management position in a county, city, or other public agency dealing with similar financial responsibilities for a continuous period of not less than three years, including, but not limited to, treasurer, tax collector, auditor, auditor-controller, or the chief deputy or an assistant in those offices.
 - (2) The person possesses a valid baccalaureate, masters, or doctoral degree from an accredited college or university in any of the following major fields of study: business administration, public administration, economics, finance, accounting, or a related field, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.
 - (3) The person possesses a valid certificate issued by the California State Board of Accountancy pursuant to Chapter 1 (commencing with Section 5000) of Division 3 of the Business and Professions Code, showing that person to be, and a permit authorizing that person to practice as, a certified public accountant.

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- (4) The person possesses a valid charter issued by the Institute of Chartered Financial Analysts showing the person to be designated a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.
- (5) The person possesses a valid certificate issued by the Treasurer Management Association showing the person to be designated a Certified Cash Manager, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

The Clerk of the Board shall provide to each applicant copies of any pertinent State law, County Ordinance or policy relating to the vacancy.

The Clerk of the Board will distribute all submitted applications upon receipt during the filing period to the office of each Supervisor for their review. Completed applications, with appropriate private and confidential information redacted, will also be made available to the public upon delivery to the Board offices. All received applications will be posted online after the filing deadline.

Selection Process

At the public hearing on September 9, 2025, each applicant shall be given three (3) minutes to make an oral presentation. After all applicants have made their presentation to the Board, the Chair shall allow each Supervisor to ask questions of any applicant. Members of the public will also be provided an opportunity to speak at the hearing, in accordance with the Board's Rules of Procedure.

At the conclusion of the question period, each Board member shall, on written ballots provided by the Clerk of the Board, vote for one of the applicants to fill the unexpired term. Any ties will be broken by subsequent vote among only the applicants tied. Each Supervisor may vote for one (1) applicant in any tie vote. The Clerk will announce the results, publicly recording each Supervisor's vote(s) after each round of balloting. Balloting shall continue at this or subsequent meetings until an appointment is made.

Whenever any applicant receives three (3) or more votes, the Chair shall declare that at least three (3) members of the Board have concurred in the selection of such applicant and that such applicant shall be declared by the Chair to be appointed to fill the vacant office contingent upon passing the County's standard medical exam and a credit check and criminal background investigation. The person so appointed shall be prepared to formally assume the office not later than twenty (20) business days following the selection by the Board.

If a second hearing is necessary to make an appointment from a pool of finalists, the second hearing may be held during a Special Meeting or at the next regular Board meeting.

At a second hearing, the Board of Supervisors may require the following with respect to each finalist:

- (a) Provide written responses to any questions the Board may ask the finalists,

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- (b) Grant the County permission to conduct a credit check and criminal background investigation, and
- (c) Authorize conducting the County's standard medical exam.

Lastly, the Administrative Code, Article L, Section 841, defines the following continuing educational requirements for the appointed individual:

Any person who is elected to the Office of San Diego County Treasurer-Tax Collector for a four-year term of office on or after July 1, 1997, shall complete a valid continuing course of study as prescribed in this section, and shall during the person's four-year term of office on or before June 30 of the fourth year, render to the State Controller a certification indicating that the person has successfully completed a continuing education program consisting of, at a minimum, 48 hours, or an equivalent amount of continuing education units within the discipline of treasury management or public finance or both, offered by a recognized state or national association, institute, or accredited college or university, that provides the requisite educational program prescribed in this section. The willful or negligent failure of any elected San Diego County Treasurer-Tax Collector to comply with the requirements of this section shall be deemed a violation of Government Code section 27000.8.

LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN

Today's proposed action supports the Community Initiative of the County of San Diego's 2025-2030 Strategic Plan by inspiring civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.

Respectfully submitted,



EBONY SHELTON
Chief Administrative Officer

ATTACHMENT(S)

Attachment 1 - Application Packet with Application and Form of Notice

Attachment 2 - Communication Plan to Fill the Vacancy of the County Treasurer-Tax Collector