

**COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
TUESDAY, SEPTEMBER 30, 2025**

MINUTE ORDER NO. 13

**SUBJECT: FILLING THE VACANCY OF THE SAN DIEGO COUNTY ELECTIVE OFFICE
OF TREASURER-TAX COLLECTOR - APPLICANT INTERVIEWS
(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.

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 other than a member of the Board of Supervisors 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.

On August 26, 2025 (22) the Board approved the form of notice, the application, and set the deadline for acceptance of applications. Today, September 30, 2025, the Board will conduct a public hearing during which the Board will hear from all applicants and may appoint the Treasurer-Tax Collector. 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.

RECOMMENDATION(S)

CHIEF ADMINISTRATIVE OFFICER

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.

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.

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

ACTION 13.1:

ON MOTION of Supervisor Lawson-Remer, seconded by Supervisor Aguirre, the Board of Supervisors Waive Board Policy A-105 for the limited purpose of amending the selection process as follows: The Board will select up to four finalists today, following the voting and tie-breaking procedures set forth in Board Policy A-105, except that each Supervisor will cast four votes for the initial selection instead of five. Further, direct the Chief Administrative Officer to coordinate, establish parameters, and host a community meeting on October 30, 2025, to allow the community an opportunity to meet the candidates selected as finalists, and to hear introductory remarks and ask questions; direct the Chief Administrative Officer to provide a summary of the community feedback to the Board and direct that the finalists return to the Board of Supervisors on November 4, 2025, for consideration and final action.

AYES: Aguirre, Lawson-Remer, Montgomery Steppe, Desmond

RECUSED: Anderson

ACTION 13.2:

The Board heard from the following applicants:

- Michael Aviles
- David Baker
- Lawrence Cohen
- Carrilyn Ford

- Gregory Hodosevich
- Shirley Nakawatase
- Christian Peacox
- Rafe Edward Trickey, Jr.
- Detra Williams

ON MOTION of Supervisor Lawson-Remer, seconded by Supervisor Aguirre, the Board of Supervisors reconsidered the previous motion and moved to further amend the process to adjust the number of finalists from four to five.

AYES: Aguirre, Lawson-Remer, Montgomery Steppe, Desmond
 RECUSED: Anderson

ACTION 13.3:

The Board cast the following votes in the first round:

- Chair Lawson-Remer voted for: David Baker, Lawrence Cohen, Carrilyn Ford, Christian Peacox, and Detra Williams
- Vice Chair Montgomery Steppe voted for: David Baker, Lawrence Cohen, Carrilyn Ford, Christian Peacox, and Detra Williams
- Chair Pro Tem Aguirre voted for: Michael Aviles, David Baker, Lawrence Cohen, Christian Peacox, and Detra Williams
- Supervisor Desmond voted for: David Baker, Shirley Nakawatase, and Detra Williams

The following applicants received three or more votes: David Baker, Lawrence Cohen, Christian Peacox, and Detra Williams and moved on as finalists.

ACTION 13.4:

The Board voted in a second round to select one additional applicant as a finalist. The Board voted from among the pool of applicants that received one or two votes: Michael Aviles, Carrilyn Ford, and Shirley Nakawatase.

The Board cast the following votes in the second round:

- Chair Lawson-Remer voted for: Carrilyn Ford
- Vice Chair Montgomery Steppe voted for: Carrilyn Ford
- Chair Pro Tem Aguirre voted for: Michael Aviles
- Supervisor Desmond voted for: Shirley Nakawatase

ACTION 13.5:

The Board was unable to secure three votes for a fifth finalist. Therefore, the Board confirmed the following four applicants to move on as finalists:

- David Baker
- Lawrence Cohen
- Christian Peacox
- Detra Williams

State of California)
County of San Diego) §

I hereby certify that the foregoing is a full, true and correct copy of the Original entered in the Minutes of the Board of Supervisors.

ANDREW POTTER
Clerk of the Board of Supervisors



Signed
by Andrew Potter