

**COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
TUESDAY, AUGUST 26, 2025**

MINUTE ORDER NO. 22

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.

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.

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

ACTION:

ON MOTION of Supervisor Lawson-Remer, seconded by Supervisor Desmond, the Board of Supervisors took the following actions:

1. Determined 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. Approved 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 12 noon on Monday, September 22, 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 30, 2025 as the hearing for all applicants.

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

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