

**COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
TUESDAY, NOVEMBER 04, 2025**

MINUTE ORDER NO. 10

SUBJECT: FILLING THE VACANCY OF THE SAN DIEGO COUNTY ELECTIVE OFFICE OF TREASURER-TAX COLLECTOR - FINALIST INTERVIEWS AND SELECTION (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 were accepted to fill the position of Treasurer-Tax Collector. The appointed individual would 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. On September 30, 2025 (13), the Board conducted a public hearing during which the Board heard from all applicants and selected four finalists from among those who applied. Today, November 4, 2025, a second public hearing will take place 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 finalists.
2. Select and appoint one of the finalists to serve as and complete the current term of the County office of the Treasurer-Tax Collector, contingent upon passing the County's standard background investigation.

EQUITY IMPACT STATEMENT

Today's proposed action continues 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 have been opportunities for community engagement, including a community forum with the finalists on October 30, 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 10.1:

The Board conducted a public hearing and heard from each of the finalists. The Board cast the following votes in the first round:

- Chair Lawson-Remer voted for: Lawrence Cohen
- Vice-Chair Montgomery Steppe voted for: Detra Williams
- Chair Pro Tem Aguirre voted for: Lawrence Cohen
- Supervisor Desmond voted for: David Baker

With Lawrence Cohen receiving two votes, the following applicants tied with one vote and moved on to a second round of voting: David Baker and Detra Williams.

ACTION 10.2:

The Board voted in a second round. The Board voted from among the pool of applicants that tied with one vote: David Baker and Detra Williams

The Board cast the following votes in the second round:

- Chair Lawson-Remer voted for: Detra Williams
- Vice-Chair Montgomery Steppe voted for: Detra Williams
- Supervisor Desmond voted for: David Baker
- Chair Pro Tem Aguirre abstained from voting in this round.

With Detra Williams receiving two votes, she was moved on to a third round of voting.

ACTION 10.3:

The Board voted in a third round. The Board voted from among the pool of applicants that received two votes: Lawrence Cohen and Detra Williams

The Board cast the following votes in the third round:

- Chair Lawson-Remer voted for: Lawrence Cohen
- Vice-Chair Montgomery Steppe voted for: Detra Williams
- Chair Pro Tem Aguirre voted for: Lawrence Cohen
- Supervisor Desmond voted for: Detra Williams

With a tie vote for both candidates, the Board moved on to a fourth round of voting.

ACTION 10.4:

The Board voted in a fourth round. The Board voted again from among the pool of applicants that received two votes: Lawrence Cohen and Detra Williams

The Board cast the following votes in the fourth round:

- Chair Lawson-Remer voted for: Lawrence Cohen
- Vice-Chair Montgomery Steppe voted for: Lawrence Cohen
- Chair Pro Tem Aguirre voted for: Lawrence Cohen
- Supervisor Desmond voted for: Detra Williams

With three votes cast for Lawrence Cohen, he was appointed as Treasurer-Tax Collector and will be sworn in on November 18, 2025 following passing the County's standard background investigation.

Supervisor Anderson recused himself from this item.

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

