

Application for the Appointment of the Elective Office of the County of San Diego Treasurer-Tax Collector

This is your application for consideration of appointment of County Treasurer-Tax Collector until the election of a successor.

Read the tips below to make sure your application is complete.

First Name

Last Name

Make sure you have all the pages.

There are nine (9) total pages that make up this application, including this page. The pages are numbered in the bottom right corners.

Initial the top right corner of pages 2-9 in the "Initial Here" box. This will make sure your application stays together.

Print clearly and legibly or type your application. Doing so will speed up processing time. Unclear handwriting may cause delays.

Questions? Learn more at www.sandiegocob.com or PublicComment@sdcounty.ca.gov.

This application must be received no later than Friday, September 5, 2025, at 5 p.m. See page 9 for submittal instructions.



Application Timeline

- September 5, 2025** Applications must be submitted to the San Diego County Clerk of the Board of Supervisors no later than 5 p.m.
- September 9, 2025** Hearing on all applicants. Please plan to attend this meeting.

Important Things to Know

- The questions in this application ensure you are eligible to serve as Treasurer-Tax Collector if you are appointed.
- Answer the questions to the best of your ability.
- You must attach a current resume containing, at a minimum, all employment for the past five years and a completed Statement of Economic Interest (Form 700) with your application.

Additional Required Documents

The following additional materials are also included with this application for your reference:

1. Form of Notice
2. Minute Order and Board Letter - "Filling the Vacancy of the San Diego County Elective Office of County Treasurer-Tax Collector" dated August 26, 2025
3. Board of Supervisors Policy A-105: Process to Fill Vacancies of Elected Offices other than Board of Supervisors
4. County Charter to reference applicable provisions about the Office of the County Treasurer-Tax Collector
5. Administrative Code Sections pertaining to the requirements to serve as a Treasurer-Tax Collector
6. Class Specifications of the County Treasurer-Tax Collector
7. Rules for County Treasurer-Tax Collector Regarding Incompatible Activities
8. Conflict of Interest Code for the Office of the Treasurer-Tax Collector
9. Statement of Economic Interest Form (Form 700)

How This Application Will Be Used

I understand the contents of this application will be made available to the public.

Yes, I understand

I understand that while this application is a public document, my personal e-mail address, street address, and phone number(s) will be kept confidential to the extent authorized by law.

Yes, I understand

A. Tell us About Yourself

First Name: _____ Last Name: _____

Current Address (where you are registered to vote)

Street Address: _____

City: _____

State: _____ Zip Code: _____

Current Mailing Address (if different than the address listed above)

Street Address: _____

City: _____

State: _____ Zip Code: _____

Contact Information

Phone 1: _____ Type: _____

Phone 2: _____ Type: _____

E-mail: _____

Have you lived at your current address for more than five years?

Yes No

If no, please list your previous addresses on page 4.



If you have not lived at your current address for more than five years, please list your addresses for the past five (5) years:

Date From: _____ Date To: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

Date From: _____ Date To: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

Date From: _____ Date To: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

Date From: _____ Date To: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

Date From: _____ Date To: _____

Street Address: _____

City: _____

State: _____ Zip Code: _____

B. Questions to Determine Eligibility

Please check the appropriate box for each question. Applicants may be asked to verify and update information at various points in the process.

1. I am a registered voter of the County of San Diego. Yes No

2. I am a citizen of the United States and of the State of California. Yes No

3. I meet at least one of the following criteria to serve as the Treasurer-Tax Collector (pursuant to Administrative Code Section 840): Yes No
Select all that apply and attach appropriate verification.
 - 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.
 - Possess 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.
 - Possess 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 I am permitted and authorized to practice as a certified public accountant.
 - Possess a valid charter issued by the Institute of Chartered Financial Analysts showing that I am designated a Chartered Financial Analyst, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.
 - Possess a valid certificate issued by the Treasurer Management Association showing that I am designated a Certified Cash Manager, with a minimum of 16 college semester units, or their equivalent, in accounting, auditing, or finance.

4. I have not been convicted of a crime that disqualifies me from holding elected office. *If no, please explain (attach additional sheets if necessary):* Yes No

Application for the Appointment of the Elective Office of the
County of San Diego Treasurer-Tax Collector

INITIAL
HERE:  ATTACHMENT 1

- 5. I am able to formally assume the position not later than twenty (20) business days following the selection by the Board of Supervisors. Yes No

- 6. I am not involved in outside activities that may be in conflict with the functions and responsibilities of the County Treasurer-Tax Collector as listed in the Rules for Incompatible Activities for the County Treasurer-Tax Collector. *If no, please explain (attach additional sheets if necessary):* Yes No

PROPOSED

C. Experience Qualifications

1. Attach a current resume containing, at a minimum, all employment for the past five years.
2. Provide a written statement outlining the qualifications to serve as Treasurer-Tax Collector (500 words maximum).



3. Please explain the reasons for wishing to be appointed to the office of County Treasurer-Tax Collector.



You are encouraged to limit your response to one page, however if more space is needed, you may attach an additional page.

D. Signature

I, _____, as a candidate for appointment of the County of San Diego Treasurer-Tax Collector declare that all information provided on this form by me, including all attachments, is true and correct. If requested, I agree to provide written responses to any questions.

I have received the application packet and have read and understand Board of Supervisor's Policy A-105, which establishes the procedures for appointment to fill vacancies of elected offices other than Board of Supervisors, as well as the other codes and rules applicable to the County Treasurer-Tax Collector.

I understand that finalists will be subject to a full background investigation and the selected candidate will be required to pass the County's standard medical exam and full background investigation.

I certify under penalty of perjury that the foregoing is true and correct.

Executed on this _____ day of _____, 2025, at _____, California.

Signature: _____

E. Submittal

Completed applications must be received by the Clerk of the Board of Supervisors no later than Friday, September 5, 2025, at 5 p.m. Double check your answers in the application; once submitted, applications cannot be amended. Remember that you must answer all questions on this application to be considered and must attach the following additional documents:

- Current resume containing, at a minimum, all employment for the past five years; and
- Completed Statement of Economic Interest Form (Form 700).

Pursuant to Board Policy A-105, all applicants must personally appear to submit the required application forms. Please submit your completed application in person to:

County Administration Center
Clerk of the Board of Supervisors
1600 Pacific Highway, Room 402
San Diego, CA 92101-2471
(619) 531-5434

Incomplete applications and applications submitted by e-mail or USPS will not be considered.

Applications must be received by Friday, September 5, 2025, at 5:00 p.m.



**The San Diego County Board of Supervisors
is seeking applicants who wish to serve the
unexpired term of the elected
SAN DIEGO COUNTY
TREASURER-TAX COLLECTOR**

The mission of the San Diego County Treasurer-Tax Collector 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 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.

The person appointed by the Board will be expected to complete the current term that expires on January 4, 2027.

Applicants for this position must:

- be a registered voter of the County of San Diego;
- be a citizen of the United States and the State of California;
- not have been convicted of any crime disqualifying the applicant from holding elected office;
- meet one of the following criteria:
 - Minimum of 3 years in a senior financial management role in a public agency (e.g., treasurer, auditor, tax collector, or assistant roles); or
 - Bachelor's, master's, or doctoral degree in business, public administration, economics, finance, accounting, or related field with at least 16 semester units in accounting, auditing, or finance; or
 - Certified Public Accountant (CPA) licensed by the California State Board of Accountancy; or
 - Chartered Financial Analyst (CFA) designation with at least 16 semester units in accounting, auditing, or finance; or
 - Certified Cash Manager (CCM) designation with at least 16 semester units in accounting, auditing, or finance.
- complete the application process; and
- be able to formally assume the position not later than twenty (20) business days following the selection by the Board of Supervisors.

Finalists will be subject to a background check and the selected candidate will be required to pass the County's standard medical exam and full background investigation.

All candidates submit their completed application form in person at:

San Diego County Clerk of the Board of Supervisors
County Administration Center
1600 Pacific Highway, Room 402
San Diego, California, 92101

**Completed applications must be submitted in person to the
Clerk of the Board of Supervisors by Friday, September 5, 2025, at 5 p.m.**

www.sandiegocob.com

**THIS PAGE RESERVED FOR A COPY OF THE
BOARD LETTER AND MINUTE ORDER –
“FILLING THE VACANCY OF THE SAN DIEGO
COUNTY ELECTIVE OFFICE OF TREASURER-
TAX COLLECTOR,” DATED AUGUST 26, 2025**

**COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject	Policy Number	Page
Filling Vacancies in Elected Offices	A-105	1 of 3

Purpose

To establish a procedure for appointment of Elected County Officers other than Supervisors for which the Board of Supervisors has the power to fill the vacancy and which provides an open process allowing for citizen participation.

Background

Charter of the County of San Diego, Section 500.2, provides that the Board has the power to fill, by appointment, any vacancy that occurs in an elective office. The appointee holds office until the election and qualification of successor. The successor is elected at the next primary election, or at the next primary and general elections, to complete the term, if it does not expire the following January, or to begin a new term of office.

Policy

It is the policy of the Board of Supervisors that when a vacancy occurs in an elected office, other than a member of the Board of Supervisors, the following procedures shall be followed to fill that vacancy:

1. The Board of Supervisors (Board) shall approve the deadline for acceptance of applications and determine dates for two public hearings and adopt any additional procedures governing the appointment process. The Board shall also approve the form of notice the Clerk of the Board of Supervisors (Clerk) is to advertise for the position, including newspaper advertisements and news releases.
2. Applications will be obtained and filed with the Clerk. All applicants must personally appear to file the required application forms. All applicants shall be required to provide to the Clerk 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 California citizen, 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.

The application form will include the following:

- (a) Full name, residence address for the past five years.
- (b) Current resume containing, as a minimum, all employment for the previous five years.
- (c) A written statement outlining the qualifications of the applicant for that office (500 words maximum).

**COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject	Policy Number	Page
Filling Vacancies in Elected Offices	A-105	2 of 3

(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.

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

Supervisors may also require each finalist to authorize conducting a standard medical exam, give permission to conduct credit and criminal background checks, and provide written responses to any questions of any applicant.

3. The Clerk 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.
4. At the first hearing before the Board, 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.
5. After the presentation and question period has been concluded, the Board shall vote on written ballots provided by the Clerk. Each Supervisor may vote for up to five (5) applicants. An applicant must receive at least three (3) votes to qualify as a finalist. The five qualifying applicants receiving the largest number of votes will be chosen as finalists. Any ties will be broken by subsequent vote among only the applicants tied for a remaining finalist(s) position(s). Each Supervisor may vote for one (1) applicant in any tie vote. The Clerk shall announce the results, publicly recording each Supervisor's vote(s) after each round of balloting.

The Board, in its discretion, may by motion appoint one of the qualifying applicants to fill the vacant office and forego the selection of finalists and the second hearing process set forth in paragraph 6, below. 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.

6. If a second hearing is necessary to make an appointment from a pool of finalists, it shall be held at the date and time provided in the notice published by the Clerk. Each finalist shall be given three (3) minutes to make an oral presentation.

After each finalist presentation, the Chair shall allow each Supervisor to ask questions of the finalist. At the conclusion of the question period, the Board shall, on written ballots provided by the Clerk, vote for one of the finalists to fill the unexpired term. Balloting shall continue at this

**COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject	Policy Number	Page
Filling Vacancies in Elected Offices	A-105	3 of 3

or subsequent meetings until an appointment is made. The Clerk shall announce the vote of each Supervisor after each round of balloting.

Whenever any finalist receives three (3) or more votes, the Chair shall declare that 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. 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.

Responsible Departments

1. Clerk of the Board of Supervisors
2. County Counsel

Sunset Date

This policy will be reviewed for continuance by 12-31-31.

References

Board Actions:

- 5-6-86 (44)
- 3-3-92 (23)
- 9-29-92 (36)
- 5-11-04 (04)
- 12-09-08 (33)
- 10-30-12 (18)
- 11-14-17 (27)
- 10-30-18 (23)
- 10-08-24 (16)



CHARTER of the COUNTY OF SAN DIEGO

**Includes Amendments through:
November 6, 2018**

**The Charter of the County of San Diego is maintained by:
Clerk of the Board of Supervisors
County Administration Center
1600 Pacific Highway, Room 402
San Diego, CA 92101-2471
(619) 531-5600**

This document is accessible on the Clerk of the Board's page on the County of San Diego web site:
www.sandiegocob.com

SAN DIEGO COUNTY CHARTER
Table of Contents

PREAMBLE

ARTICLE I	--	DEFINITIONS
Section 100	--	General Law
Section 101	--	State
Section 102	--	County
Section 103	--	Board
Section 104	--	Officers
Section 105	--	Employees
Section 106	--	Departments
ARTICLE II	--	INITIATIVE, REFERENDUM, AND RECALL
Section 200	--	Initiative, Referendum, and Recall
ARTICLE III	--	COUNTY POWERS
Section 300	--	County Powers
Section 301	--	County Authority
ARTICLE IV	--	BOARD OF SUPERVISORS
Section 400	--	Number and Apportionment of Districts
Section 401	--	Election and Appointment of Supervisors
Section 402	--	Compensation
Section 403	--	Election of Presiding Officer
Section 404	--	Quorum
ARTICLE V	--	POWERS AND DUTIES OF THE BOARD OF SUPERVISORS
Section 500	--	General Powers
Section 501	--	Duties
ARTICLE VI	--	ELECTIVE OFFICERS
Section 600	--	Elective Officers
Section 601	--	Consolidation of the Offices of Assessor and Recorder/County Clerk
Section 602	--	Consolidation of the Offices of Treasurer and Tax Collector
Section 603	--	County Board of Education
Section 604	--	Restrictions on the District Attorney
Section 605	--	Sheriff
Section 606	--	Citizens Law Enforcement Review Board
ARTICLE VII	--	APPOINTIVE OFFICERS AND BOARDS
Section 700	--	Appointive Officers
Section 703	--	Chief Administrative Officer
Section 704	--	County Counsel
Section 705	--	Purchasing Agent
Section 706	--	Director of Public Works
Section 708	--	Restrictions on the Public Administrator
Section 709	--	District Attorney
Section 710	--	Citizen Advisory Board

ARTICLE VIII	--	BUDGET AND ACCOUNTING
Section 800	--	Budget
Section 801	--	Auditor and Controller
Section 802	--	External Audit
Section 803	--	Access to Records
Section 804	--	Expenditures
Section 805	--	Limitation on Charter Amendments Imposing Mandatory Costs
ARTICLE IX	--	PERSONNEL SYSTEM
Section 900	--	Personnel System
Section 901	--	Employment Policy
Section 902	--	Administration
Section 903	--	Civil Service Commission
Section 904	--	General Duties of the Civil Service Commission
Section 905	--	Hearing Officers of the Commission
Section 906	--	Staff of the Commission
Section 907	--	Investigative Powers of the Commission
Section 908	--	Classified and Unclassified Services
Section 909	--	Appointment and Dismissal of Employees
Section 910	--	Rules for Civil Service
Section 911	--	Preferential Credits
Section 912	--	Citizenship Requirements for Employment
Section 913	--	Reimbursement for Travel
Section 914	--	Regulation of Political Activities
Section 915	--	Prohibition of Nepotism
Section 916	--	Independent Contractors
Section 917	--	Labor on Public Works
ARTICLE X	--	GENERAL PROVISIONS
Section 1000	--	Conflict of Interest
Section 1001	--	Prohibition of Bribes
Section 1002	--	Violation of Charter
Section 1003	--	Severance Clause
Section 1004	--	Operative Date
Section 1005	--	Operative Date
Section 1006	--	Operative Date
Section 1007	--	Operative Date
Section 1008	--	Operative Date and Operative Effect
Section 1009	--	Operative Date

CHARTER

SAN DIEGO COUNTY STATE OF CALIFORNIA

PREAMBLE

We, the People of the County of San Diego, adopt this Charter to protect our rights and to promote a just, honorable, and efficient government.

ARTICLE I DEFINITIONS

Section 100: General Law. **General Law** means the Constitution, Statutes, and Codes of the State of California.

Section 101: State. **State** means the State of California.

Section 102: County. **County** means the County of San Diego.

Section 103: Board. **Board** means the Board of Supervisors of the County of San Diego.

Section 104: Officers. **Officers** include elective and appointive County officers as specifically designated by general law, by this Charter, or by ordinance of the Board.

Section 105: Employees. **Employees** include deputies and all other persons whose personal services are engaged for compensation by the County, except officers and independent contractors.

Section 106: Departments. **Departments** includes County agencies, departments, offices, institutions, boards, commissions, committees, and all other branches and divisions of County administration.

ARTICLE II INITIATIVE, REFERENDUM, AND RECALL

Section 200: Initiative, Referendum, and Recall. The people of the County may exercise the initiative, referendum, and recall provisions of general law.

ARTICLE III COUNTY POWERS

Section 300: County Powers. As a political subdivision of the State, the County has all the powers specifically stated and necessarily implied in general law and this Charter, including the power to assess, levy, and collect taxes.

Section 301: County Authority. The County may exercise its powers only through a five-member Board of Supervisors or through persons authorized by general law, this Charter, County ordinance, or by resolution, policy or order approved by the Board.

(Amended, effective 9-11-06)

**ARTICLE IV
BOARD OF SUPERVISORS**

Section 400: Number and Apportionment of Districts. For the purpose of electing Supervisors, the County is divided into five legally apportioned districts.

Section 400.1: Redistricting Commission. After each federal decennial census, the supervisorial districts of the County shall be reapportioned in the manner specified by general law by a redistricting commission established pursuant to the California Elections code. The supervisorial district boundaries shall be drawn in such a way that the area of at least three districts shall include unincorporated territory with two of the districts having geographic area that is predominantly outside of the incorporated cities as population will permit.
(Amended, effective 11-6-18)

Section 400.5: For purposes of this Article, “elective office” means any of the following offices:

- (1) County supervisor;
- (2) District Attorney;
- (3) Sheriff;
- (4) Assessor, recorder, and county clerk;
- (5) Treasurer and tax collector;
- (6) Member of the County Board of Education.

Section 401: Election and Appointment of Supervisors. The voters in each of the County's five districts nominate and elect one Supervisor from their district to serve on the Board for a four-year term, beginning at noon on the first Monday after January first following election, and to hold office until the qualification of a successor.

Section 401.1: Elections of Supervisors occur every two years: Supervisors for the first, second and third districts are elected at one general election; Supervisors for the fourth and fifth districts are elected at the alternate general election.

Section 401.2: A candidate for election or appointment as Supervisor shall fulfill residency and elector requirements established by general law.

Section 401.3: When there are more than two candidates that qualify to participate in the primary election for one elective office, including write-in candidates, the two candidates who receive the highest number of votes in the primary are the candidates in the general election, and the one who receives the higher number of votes in the general election is elected. In the event there are two or fewer candidates who qualify to participate in the primary election for one elective office, including write-in candidates, the office shall be voted upon at the general election and not the primary election. Write-in candidates are permitted to participate in the primary election. However, no write-in candidates are permitted to participate in the general election except in circumstances where there are two or fewer total candidates who qualify to participate in the primary election and one or both qualified candidates is a write-in candidate. When one or two write-in candidates qualify to participate in a primary election with two or fewer total candidates, the names of the write-in candidates who qualified to participate in the primary election shall be printed on the general election ballot in the same manner as non-write-in candidates who qualify for the general election. The County shall establish rules governing qualification and filing dates for write-in candidates including, but not limited to, ensuring the deadline to qualify as a write-in candidate precedes the printing of ballots and does not otherwise interfere with the county’s administration of the election.

(Amended, effective 12-31-80, Operative 7-1-81) (Amended, effective 9-11-06) (Amended, effective 11-6-18)

Section 401.4: In the event a vacancy occurs in the office of supervisor, the remaining members of the Board shall within thirty (30) days of the vacancy fill the vacancy either by appointment for the unexpired term, by appointment until the qualification of a successor elected at a special election or by calling a special election. If the remaining members of the Board fail to fill the vacancy within such thirty (30) day period, the remaining members of the Board shall immediately cause a special election to be held to fill such vacancy. A special election to fill a vacancy in the office of Supervisor shall consist of a special primary election and if necessary, a special general election. A special primary election shall be held in the Supervisorial district in which the vacancy occurred on a Tuesday, at least 76 days, but not more than 90 days, following the adoption of the resolution calling the special election, except that any such special primary election

may be conducted within 180 days following the adoption of such resolution in order that the special primary election or special general election may be consolidated with the next regularly scheduled statewide election.

Candidates at the special primary election shall be nominated in the manner set forth in the Elections Code for the nomination of candidates for a nonpartisan office for a direct primary election, except that nomination papers shall not be circulated prior to the adoption of the resolution calling the special election and shall be filed with the Registrar of Voters for examination no later than 14 days after the adoption of the resolution calling the special primary election.

If only one candidate qualifies for the special primary election, that candidate shall be appointed to the vacancy by the remaining members of the Board for the unexpired term, shall serve exactly as if elected to such vacancy, and no special primary election or special general election to fill the vacancy shall be held. A candidate who receives a majority of all votes in the special primary election is elected to fill the vacancy for the unexpired term, and no special general election shall be held. In the event there are no more than two candidates for a vacancy, the office shall be voted upon at the special primary election, and no special general election shall be held.

When no candidate receives a majority of all votes in the special primary election, a special general election shall be held on the twelfth Tuesday after the date of the special primary election. The two candidates who received the highest number of votes in the special primary election shall be the candidates in the special general election, and the one who receives the higher number of votes in the special general election is elected to fill the vacancy for the unexpired term. Write-in candidates are permitted to participate in the special primary election in accordance with the rules established by the county. However, no write-in candidates are permitted to participate in the special general election except as provided in Section 401.3.

In a special election to fill a vacancy in the office of supervisor, the Board may authorize either the special primary election or the special general election, or both, to be conducted wholly by mail, provided that the special primary election or the special general election to be conducted by mail does not occur on the same date as the statewide election with which it has been consolidated. In no event may a special primary election or a special general election be conducted on the day after a state holiday.

(Repealed and new Section 401.4 added, effective 12-17-82) (Amended, effective 8-7-86) (Amended, effective 9-11-06) (Amended, effective 11-6-18)

Section 401.5: Term Limits.

- (a) No person may serve for more than two terms as Supervisor, regardless of district represented, after the effective date of this section.
- (b) Any person who is elected or appointed to an unexpired term as a Supervisor after the effective date of this section and who serves more than one-half of a full term of office shall be deemed, for the purposes of this section, to have served a full term.
- (c) Any Supervisor who resigns or is removed from office with less than one-half of a full term remaining until the expiration of the term shall be deemed, for the purpose of this section, to have served a full term.

(Added, effective 6-8-10)

Section 402: Compensation. Salaries of Supervisors are established by ordinance of the Board.

Section 402.1: While holding office and for one year after a Supervisor is ineligible for appointment to or employment in any other County position providing compensation.

Section 403: Election of Presiding Officer. At its first meeting following the first Monday after January first, or within thirty (30) days thereafter, the Board shall elect a Chairperson, Vice-Chairperson, and Chairperson Pro Tem. The Vice-Chairperson has full authority to act if the Chairperson is absent or unable to act. The Pro Tem has full authority to act if both the Chairperson and Vice-Chairperson are absent or unable to act.

(Amended, effective 9-11-06)

Section 404: Quorum. Three Supervisors constitute a quorum for the transaction of business. Acts of the Board are invalid unless three Supervisors concur.

**ARTICLE V
POWERS AND DUTIES OF THE BOARD OF SUPERVISORS**

Section 500: General Powers. The Board has the jurisdiction and all powers granted to it by general law and this Charter.

Section 500.1: The Board has the power to establish, by ordinance, appointive offices other than those required by general law and this Charter and to combine and, having combined, to separate them.

Section 500.2: Unless otherwise specified in this Charter, the Board has the power to fill, by appointment, any vacancy that occurs in an elective office. The appointee holds office until the election and qualification of a successor. The successor is elected at the next primary election, or at the next primary and general elections, to complete the term, if it does not expire the following January, or to begin a new term of office. For all elections involving the elective offices specified under Section 600, write-in candidates are permitted to participate in the primary election in accordance with state general law. However, no write-in candidates are permitted to participate in the general election.
(Amended, effective 3-17-10)

Section 500.3: The Board may suspend from office, at its discretion, an officer who has been indicted for official misconduct, an offense involving moral turpitude, or an infamous crime. The Board shall fill the vacancy until final legal action is determined.

Section 500.4: At the request of any city, district, or the state or federal government performing functions within the County, the Board may provide for the County's assumption of functions of the governmental entity which correspond to those of the County. The terms of the agreement shall be established in writing by the County and the governmental entity; and they may include provision for payment to the County, and notwithstanding the personnel and compensation provisions of this charter, may include provision for employment by the County of the governmental entity's personnel and employee benefits to be granted such personnel.
(Amended, effective 8-7-86)

Section 501: Duties. The Board shall appoint the following appointive officers:

- (a) The Chief Administrative Officer;
- (b) The County Counsel;
- (c) The Probation Officer, subject to the confirmation by a majority of the judges of the San Diego County Superior Court; and
- (d) The Clerk of the Board of Supervisors.

All other appointive officers, either established by this Charter, general law or ordinance, shall be appointed by the Chief Administrative Officer.

(Amended, effective 1-22-85, Operative 2-6-85) (Amended, effective 8-7-86) (Amended, effective 9-11-06)

Section 501.1: The Board shall establish, by ordinance, the number of nonelective employee positions and designate all positions as either regular or temporary, and also shall provide for the powers, duties, qualifications, and the manner and terms of appointment of employees to such positions.

(Amended, effective 12-31-80, Operative 7-1-81) (Amended, effective 9-11-06)

Section 501.2: The Board shall adopt an ordinance to establish the compensation of all officers and employees, which shall implement and conform to any applicable provisions contained in memorandums of agreement with recognized employee organizations for those employees represented by such organizations. When establishing compensation, the Board shall consider, among other factors, the following:

- (a) the prevailing rate of compensation paid and fringe benefits provided by private employers in the County and by other public employees in the State for similar quality or quantity of service;
- (b) the fringe benefits provided by the County; and
- (c) the revenues available to the County for payment of compensation. The Board of Supervisors shall not delegate legislative power or responsibility which they were elected to exercise in the adoption of any ordinance or resolution setting compensation for appointive County officers and employees. This prohibition against unlawful delegation of the legislative responsibility to set compensation for appointive County officers and employees shall extend to any scheme or formula which seeks to fix the compensation of appointive

County officers and employees at the level of compensation paid to officers or employees of any other public agency.

(Amended, effective 12-31-80, Operative 7-1-81) (Amended, effective 12-11-81) (Amended, effective 9-11-06)

Section 501.3: The Board shall require adequate bond or, in the alternative, an insurance policy in accordance with state general law, the premium for which is paid by the County, from all officers and employees who handle funds and, when necessary, from other officers and employees.

(Amended, effective 9-11-06)

Section 501.4: The Board shall adopt, by ordinance, an administrative code establishing the powers and duties of all officers and the procedures and rules of operation of all departments.

Section 501.5: The Board shall provide for the regulation of the marking and operation of County vehicles.

Section 501.6: The Board shall establish, by resolution or ordinance, rules for the Civil Service in accordance with this Charter.

(Added, effective 12-31-80, Operative 7-1-81)

Section 501.7: The Board shall establish rules which provide for the administration of employer-employee relations and establish a neutral appellate authority regarding unfair labor practices and representation cases. The rules shall not be in conflict with State law.

(Added, effective 12-31-80, Operative 7-1-81)

Section 501.8: The Board, or such persons as the Board shall specify, shall represent the County in employer-employee relations and salary matters.

(Added, effective 12-31-80, Operative 7-1-81)

Section 501.9: Non-interference. No member of the Board nor any member of the Supervisor's staff shall give orders, instruct, or interfere, publicly or privately, with any officer or employee appointed by or under the Chief Administrative Officer except through the Chief Administrative Officer.

This section does not limit a member of the Board or member of the Supervisors' staff from seeking information.

The Chief Administrative Officer shall establish a procedure for responding to requested information from members of the Board and the staff.

A violation of the provisions of this section shall constitute an infraction and violation by a member of the Board of Supervisors shall also constitute misconduct in office. The District Attorney shall enforce the provisions of this section. (Added, effective 1-22-85, Operative 2-6-85)

ARTICLE VI ELECTIVE OFFICERS

Section 600: Elective Officers. In addition to Supervisors, the elective officers are:

- (a) Assessor/Recorder/County Clerk
- (b) District Attorney
- (c) Sheriff,
- (d) Treasurer/Tax Collector, and
- (e) Members of the Board of Education,

each of whom is nominated and elected according to general law and this Charter.

(Amended, effective 8-7-86) (Amended, effective 12-26-90) (Amended, effective 11-2-93) (Amended, effective 3-17-10)

Section 601: Consolidation of the Offices of Assessor and Recorder/County Clerk. The officers of the Assessor and Recorder/County Clerk shall be consolidated at noon on January 2, 1995, the operative date of this section, and the duties

of the Assessor/Recorder/County Clerk, including all of the duties now performed by both, shall be performed by one person elected at the statewide election in 1994 for a four year term which shall begin at noon on January 2, 1995.

(Section 601, Limitation of Terms, repealed, effective 8-7-86; Section 601, Consolidation of Offices of Recorder and County Clerk, repealed, effective 12-26-90; new Section 601, Consolidation of the Offices of the Assessor and Recorder/County Clerk, added, effective 11-2-93, operative 1-2-95)

Section 602: Consolidation of the Offices of Treasurer and Tax Collector. The offices of Treasurer and Tax Collector are consolidated, and the duties of the Treasurer/Tax Collector shall be performed by one person elected by general law. (Amended, effective 8-7-86)

Section 603: County Board of Education. The County Board of Education consists of five members elected from and by the voters of their districts.

(Amended, effective 8-7-86)

Section 603.1: At the completion of the present incumbent's term of office, each newly elected member of County Board of Education shall hold office for a four-year term beginning on the first Monday after January first following election, and continue to serve until the election and qualification of a successor. For all elections involving members of the County Board of Education under this Section 603.1 and Section 603.2, write-in candidates are permitted to participate in the primary election in accordance with the rules established by the county. However, no write-in candidates are permitted to participate in the general election except as provided in Section 401.3.

(Amended, effective 1-8-79, Operative 7-1-79) (Amended, effective 3-17-10) (Amended, effective 11-6-18)

Section 603.2: A vacancy on the County Board of Education is filled from the district in which it occurs within forty-five days by appointment of a majority of the remaining members of the County Board of Education or thereafter by appointment by the Board of Supervisors. The appointee holds office until the election and qualification of a successor. The successor is elected at the next general election, either to complete the term, if it does not expire the following January, or to begin a new four-year term of office.

(Amended, effective 1-8-79, Operative 7-1-79)

Section 603.3: The County Board of Education may, by resolution, change the boundaries of educational districts; however, a change of boundaries may not be made between February first and December first of an even numbered year, may not affect the term of office of an incumbent member and may not take effect until a certified copy of the resolution has been filed with and approved by the Board of Supervisors.

Section 603.4: The County Board of Education shall, by majority vote appoint the Superintendent of Schools, either to serve at its pleasure, or on a fixed term contract which shall not exceed four years. The Board of Education may, by a majority vote, remove the Superintendent.

(Amended, effective 1-8-79, Operative 7-1-79)

Section 604: Restrictions on the District Attorney. The District Attorney and the District Attorney's deputies may not engage in private law practice.

Section 605: Sheriff. The Sheriff shall organize the Sheriff's Department for efficient and effective law enforcement.

Section 606: Citizens Law Enforcement Review Board.

- (a) The Board of Supervisors, by ordinance, shall establish a Citizens Law Enforcement Review Board consisting of not less than nine (9) nor more than fifteen (15) members nominated by the Chief Administrative Officer and appointed by the Board of Supervisors. Members of the Citizens Law Enforcement Review Board shall serve without compensation for terms not to exceed three years as established by ordinance, and members shall be appointed for not more than two consecutive full terms. County employees and persons employed as peace officers or custodial officers shall not be eligible to be members of the Citizens Law Enforcement Review Board.
- (b) Members of the Citizens Law Enforcement Review Board shall serve at the pleasure of the Board of Supervisors, and they may be removed at any time by a majority vote of the Board of Supervisors.
- (c) Vacancies on the Citizens Law Enforcement Review Board shall be filled for the balance of the unexpired term in the same manner as the position was originally filled.

ARTICLE L THE TREASURER-TAX COLLECTOR ELIGIBILITY AND EDUCATIONAL REQUIREMENTS*

***Editor's note** -- A new Article L, Sections 831--831.11, titled San Diego County Transborder Affairs Advisory Board, added by Ord. No. 7465 (N.S.), effective 5-19-88; article repealed by Ord. No. 8447 (N.S.), effective 9-15-94. New Article L, The Treasurer-Tax Collector Eligibility and Educational Requirements, §§ 840, 841, added by Ord. No. 8844 (N.S.), effective 11-4-97.

Cross reference(s) -- Definitions, § 20 et seq.; general rules, §50 et seq.; chief administrative officer, § 120 et seq.; powers and duties of officers, boards, and commissions, § 51; appointment and removal, § 52.

SEC. 840. ELIGIBILITY REQUIREMENTS FOR TREASURER-TAX COLLECTOR.

(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.

(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.

(b) This section shall only apply to any person duly elected or appointed as a county treasurer, county tax collector, or county treasurer-tax collector on or after January 1, 1998.

(Added by Ord. No. 8844 (N.S.), effective 11-4-97)

SEC. 841. EDUCATIONAL REQUIREMENTS FOR TREASURER TAX COLLECTOR.

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.

(Added by Ord. No. 8844 (N.S.), effective 11-4-97)



County of San Diego
TREASURER-TAX COLLECTOR

CLASS CODE	000185	SALARY	\$121.60 Hourly
			\$9,728.38 Biweekly
			\$21,078.17 Monthly
			\$252,938.00 Annually
BARGAINING UNIT	Elected Officers		

The Charter of the County of San Diego, Article VI, provides for elected officials. The Treasurer-Tax Collector is an elective officer who is nominated and elected according to general law. This is a one-position executive management class allocated only to the Treasurer/Tax Collectors' Office.

The Treasurer-Tax Collector is responsible for:

Treasurer: Managing the investment pool, assuring that funds are wisely invested and safeguarded, and accounting for the accurate disbursement of public funds.

Tax Collector: Overseeing the collection of property taxes.

REQUIRED LICENSES, CERTIFICATIONS OR REGISTRATIONS

Required licenses, certifications and registrations must be maintained throughout employment in this class.

Positions may involve necessary and timely transportation for field travel, requiring the ability to arrange transportation to different worksites, meetings, or field work.

Treasurer-Tax Collector (Class No. 000185) Union Code: EO Variable Entry: N

RULES FOR COUNTY TREASURER-TAX COLLECTOR DEPARTMENT REGARDING INCOMPATIBLE ACTIVITIES

Pursuant to Government Code Sections 1125-1127 and Board of Supervisors Resolution No. 41 of February 29, 1972, each appointing authority of the County San Diego is required to formulate rules specifying those activities for compensation, outside of County duties of the employees under his jurisdiction, which are inconsistent and incompatible with their duties as County employees. In compliance with this rule, the County Treasurer-Tax Collector Department has determined that the outside activities set forth in these rules are inimical to the functions and responsibilities of employees of this Department and are prohibited. Therefore, the Treasurer-Tax Collector has formulated the following rules:

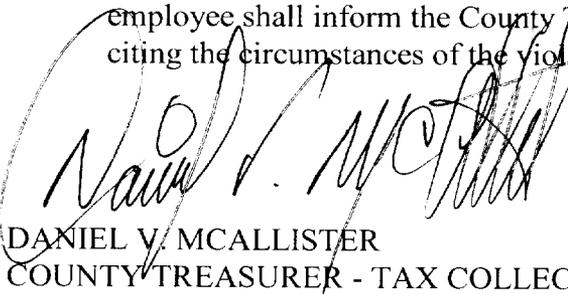
1. Any activity which involves the use of County time, facilities, equipment or materials for private gain or advantage is prohibited. In addition, any activity which involves the use of the badge, uniform, prestige, or influence of the individual's County employment for private gain or advantage is also prohibited. Examples of these types of prohibited activities include, but are not limited to the following:
 - a. Any outside employment including employment with another government entity or nonprofit organization or activity where any part of the employees efforts will be subject to approval by any other officer, employee, board or commission of the County.
 - b. Any assignment of work that relates to any organization, property or activity in which the employee or a member of the employee's immediate family has an interest.
 - c. Any outside employment including employment with another government entity or nonprofit organization or activity which will require or induce the employee to disclose official information, not readily available to the general public, acquired by the employee in the course of their County duties.
 - d. Any outside employment including employment with another government entity or nonprofit organization or activity which will impair the employee's independence of judgement as to their County duties.
 - e. Any activity which involves the receipt by the employee of money or other consideration from private parties for the performance of acts which the employee is expected to render during the regular course of their duties as a County employee, including any consultation work for a fee concerning the application, interpretation or orders of this Department.

RULES REGARDING INCOMPATIBLE ACTIVITIES**PAGE 2**

- f. Any participation of the employee, their spouse, or immediate family member in any tax sale conducted by this Department. This applies to permanent, temporary and probationary employees.
 - g. Any soliciting or seeking of personal loans, gifts, gratuities, business compensation or favors from any individual, governmental entity, nonprofit organization or business firm or their agents who deal with this Department.
2. The acceptance by an employee of any unsolicited gifts, gratuities, promotional items or favors is limited to the following situations:
 - a. Unsolicited gifts that can be shared for the benefit of all employees such as candy or flowers, such as those given during the holiday seasons, may be accepted.
 - b. Unsolicited gifts to individual employees such as coffee mugs or other promotional items of less than \$50, or multiple gifts with an aggregate value of less than \$50, from any individual, government entity, nonprofit organization, business firm, or their agents who deal with this Department may be accepted.
 - c. Employees who are required to file Statements of Economic Interest under the Conflict of Interest Code for the County Treasurer-Tax Collector pursuant to Government Code Section 81000 et seq. or as Officials Who Manage Public Investments pursuant to Government Code Section 87200 shall be limited by the requirements set forth by those documents, and not by Sections 2 a and 2 b above.
 3. All employees who receive unsolicited gifts, gratuities, promotional items or favors with a value in excess of \$15, or multiple gifts from the same firm or individual with an aggregate value in excess of \$15, shall report such in writing to the County Treasurer-Tax Collector within 10 days of the receipt of the gift.
 4. Any activity involving time demands which render the performance of the employee's County duties less efficient is discouraged. Examples of these activities include, but are not limited to the following:
 - a. Personal phone calls should be kept to a minimum.
 - b. Personal visits by non-departmental individuals should be kept to a minimum.
 - c. No unauthorized individual shall be allowed in restricted areas. Restricted areas are defined as:
 - i. Behind the cashier stations.
 - ii. Vaults.

RULES REGARDING INCOMPATIBLE ACTIVITIES

5. It shall be the responsibility of the employee to keep the County Treasurer-Tax Collector informed, in writing of any employment outside of the Department. In addition, in the event an employee becomes aware that they have violated any section of this policy, the employee shall inform the County Treasurer-Tax Collector in writing within 10 days citing the circumstances of the violation.



DANIEL V. MCALLISTER
COUNTY TREASURER - TAX COLLECTOR

COSD BOARD OF SUPERVISORS
2022 NOV 16 AM 10:10

County of San Diego Departments	Designated Positions	Disclosure Categories
Treasurer/Tax Collector	<ul style="list-style-type: none"> • Assistant Treasurer-Tax Collector • Chief Deputy, TTC • Manager, TTC • Assistant Manager, TTC • Staff Officer (Communications) • Senior Departmental Human Resources Officer • Information Technology Contract Manager • Information Technology Principal • Principal Administrative Analyst • Administrative Analyst III • Administrative Analyst II • Administrative Analyst I 	<p>1,2,3</p>
County of San Diego Departments	Designated Positions	Disclosure Categories
	<p>Note Regarding Consultants: The position of the following consultants retained by the Agency:</p> <ol style="list-style-type: none"> 1. No consultants are presently retained by the Treasurer-Tax Collector Department. 2. The position by name or job title or each person classified as a "designated employee" in any contract which the Agency enters into for consulting services with a person or business entity (whether or not a nonprofit entity). Such a designation will be made in the contract with respect to any person who in the opinion of the Agency, may reasonably be expected to make, participate in making or in any way attempt to use his position as a "consultant" to influence a governmental decision in which the person might reasonably be expected to have a financial interest. <p>Note Regarding Officials Who Manage Public Investments:</p> <p>It has been determined that the positions listed below manage public investments and will file a statement of economic interest pursuant to Government Code Section 87200:</p> <ul style="list-style-type: none"> • Treasurer-Tax Collector • Chief Deputy, TTC - Treasurer • Chief Investment Officer • Investment Officer • Investment Analyst 	

Approved and/or authorized by the
 Board of Supervisors of the County of San Diego.
 Meeting Date: 12/13/22 Minute Order No. 23
 By:  Date: 12/21/22
 Deputy Clerk of the Board Supervisors

**COUNTY OF SAN DIEGO
DESIGNATED EMPLOYEES DISCLOSURE CATEGORIES**

- Category 1. All-Inclusive Reportable Investments**
- Category 2. All-Inclusive Reportable Interests in Real Property**
- Category 3. All-Inclusive Reportable Income**
- Category 4. Less-Inclusive Reportable Investments**

Investments in any business entity which contracts, with the County or local government agency governed by the Board of Supervisors, to provide services, supplies, materials or equipment of the type utilized by the Agency adopting this Code and associated with the position of the designated employee.

- Category 5. Less-Inclusive Reportable Income**

Income from a source which contracts, with the County or local government agency governed by the Board of Supervisors, to provide services, supplies, materials or equipment of the type utilized by the Agency adopting this code and associated with the position of the designated employee.

- Category 6. Less-Inclusive Reportable Interests in Real Property**

Interests in real property located in the unincorporated area of the County, or not more than two miles outside the boundaries of the unincorporated area, or within two miles of any land owned by the County.

- Category 7. Less-Inclusive Reportable Investments, Unincorporated Area**

Investments in any business entity with interests in real property located in the unincorporated area of the County, or not more than two miles outside the boundaries of the unincorporated area.

- Category 8. Less-Inclusive Reportable Income, Unincorporated Area**

Income from a source which resides in the unincorporated area of the County, or not more than two miles outside the boundaries of the unincorporated area.

2024-2025 Statement of Economic Interests



Form 700

A Public Document

Table of Contents

Quick Start Guide p.2
 What to Know p.3
 Types of Statements..... p.5
 Cover Page and Schedules
 Cover Page p.6
 Schedule A-1 (*Investments*)..... p.8
 Schedule A-2 (*Business Entities/Trusts*) p.10
 Schedule B (*Real Property*) p.12
 Schedule C (*Income*) p.14
 Schedule D (*Gifts*)..... p.16
 Schedule E (*Travel Payments*)..... p.18
 Restrictions and Prohibitions p.20
 Q & A p.21

Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3050 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 3 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. Certain filers are required to file electronically with the FPPC. (See next page). If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, cryptocurrency, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What to Know

What's New

Gift Limit Increase

The gift limit increased to **\$630** for calendar years **2025** and **2026**. The gift limit in calendar year 2024 was \$590.

Required Electronic Filing for 87500 Filers

Certain candidates and officials specified in Section 87500 are now required to file their Form 700 electronically using the FPPC's e-filing system. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest Code:

File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies: File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Multi-County Agencies, Boards, Commissions: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some multi-county offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

87200 State Filers, for offices not specified in Section 87500, file as follows: File with your agency, board, or commission unless otherwise specified in your agency's code. Please review your agency's conflict of interest code as some 87200 state offices are required to file electronically with the FPPC. In most cases, the agency, board, or commission will retain the statements.

Officials and Candidates Specified in Section 87500: The Act requires that the following officeholders and candidates for the positions listed below file electronically using the FPPC's e-filing system.

- Statewide elected officers and candidates for statewide elective office. (For a complete list of statewide elected officers please see Reference Pamphlet, Page 6.)
- Members and candidates for the Legislature and State Board of Equalization
- Designated employees of the Legislature directed to file with the FPPC by the house of the Legislature by which they are employed
- Members of the Public Utilities Commission, State Energy Resources Conservation and Development Commission, or California Coastal Commission
- Members of a state licensing or regulatory board, bureau, or commission
- Members of the Fair Political Practices Commission
- Appointed members to a state board, commission, or similar multimember body of the state if the FPPC has been designated as the filing officer in the conflict of interest code of the respective board, commission, or body. (Please contact your agency for a copy of your agency's conflict of interest code.)
- Designated employees of more than one joint powers insurance agency who elect to file a multiagency statement pursuant to Section 87350
- Judges, court commissioners, or candidates for judge
- Officeholder or candidate for the office of district attorney, county counsel, county treasurer, or county board of supervisors
- Officeholder or candidate for the office of city council member, city treasurer, city attorney, or mayor
- County chief administrative officer, city manager, or if there is no city manager, the chief administrative officer
- County or city planning commissioner
- Head of a local government agency or member of a local government board or commission, if the FPPC has been designated as the filing officer in the conflict of interest code of the respective agency, board, or commission. (Please contact your agency for a copy of your agency's conflict of interest code.)

Candidates, for offices not listed in Section 87500 above, file as follows:

- County offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your county elections official.
- City offices (e.g., candidates running for local elective office that are designated in a conflict of interest code): File with your City Clerk.
- Multi-county offices: File with your county elections official with whom you file your declaration of candidacy.

What to Know Continued

How to file:

The Form 700 is available at www.fppc.ca.gov. Additional PDF schedules of Form 700 are available on the FPPC's website. Form 700 schedules are also available in Excel format. Filers should always check with their filing officer to see if their agency requires a particular filing method. All statements are signed under penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements. Depending on your agency's requirements, statements can be required to be filed in the following formats:

Wet Signature ➡ Each Statement must have a handwritten "wet" signature. Wet signature statements can be filed either by hand delivery or mail.

Digital Signature ➡ Each statement must be signed with a verified digital signature via the filer's agency email address *if permitted by the filing officer*. The statement must be sent by email as a PDF with the digital signature affixed to the document. (See Regulations 18104 and 18757, as well as FPPC's Filing with a Digital Signature Fact Sheet for additional guidance).

Electronic Signature ➡ Each statement must be signed with a secure electronic signature submitted using an approved electronic filing system. Filers must be duly authorized by their filing officer to file electronically under Government Code Section 87500.2.

When to file:

Annual Statements

➡ March 3, 2025

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

➡ April 1, 2025

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2024, and December 31, 2024, and filed an assuming office statement, you are not required to file an annual statement until March 2, 2026, or April 1, 2026, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2025. (See Reference Pamphlet, page 7, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Certain candidates listed in Government Code Section 87500 are required to file their candidate statement electronically via the FPPC's e-filing system. Please refer to Page 3, Where to File section, for the list of offices required to file electronically with FPPC. Filers for the offices listed under Section 87500 should contact the FPPC at form700@fppc.ca.gov to obtain their login and password information.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 20 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. The amended schedule(s) is attached to your original filed statement. Obtain amendment schedules at www.fppc.ca.gov. Filers authorized to file electronically amend their statements using their agency's electronic filing system. *Note:* If you are a candidate or officeholder listed under Government Code Section 87500, then you must amend your statements electronically using the FPPC's e-filing system.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions Maria holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2024, through December 31, 2024. If the period covered by the statement is different than January 1, 2024, through December 31, 2024, (for example, you assumed office between October 1, 2023, and December 31, 2023 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2024.
- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2024, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2024, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2023, and December 31, 2023, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2024.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions on the Form 700 or on an attachment for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1.

**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE**
A PUBLIC DOCUMENT

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

- State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
- Multi-County County of
- City of Other

3. Type of Statement (Check at least one box)

- Annual:** The period covered is January 1, 2024, through December 31, 2024. **Leaving Office:** Date Left ____/____/_____
(Check one circle below.)
- or-** The period covered is ____/____/_____, through December 31, 2024. The period covered is January 1, 2024, through the date of leaving office.
- Assuming Office:** Date assumed ____/____/_____. **-or-** The period covered is ____/____/_____, through the date of leaving office.
- Candidate:** Date of Election _____ and office sought, if different than Part 1: _____

4. Schedule Summary (required)

► Total number of pages including this cover page: _____

Schedules attached

- Schedule A-1 - Investments** – schedule attached **Schedule C - Income, Loans, & Business Positions** – schedule attached
- Schedule A-2 - Investments** – schedule attached **Schedule D - Income – Gifts** – schedule attached
- Schedule B - Real Property** – schedule attached **Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or- **None - No reportable interests on any schedule**

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed _____
(month, day, year)

Signature _____
(File the originally signed paper statement with your filing official.)

Instructions Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm's name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 14, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2024 annual statement, **do not** change the pre-printed dates to reflect 2025. Your annual statement is used for reporting the **previous year's** economic interests. Economic interests for your annual filing covering January 1, 2025, through December 31, 2025, will be disclosed on your statement filed in 2026. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

SCHEDULE A-1

Investments

Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION Name _____

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24

ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000 \$10,001 - \$100,000

\$100,001 - \$1,000,000 Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499

Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/24 ____/____/24

ACQUIRED DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 14.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 14.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 9, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 16.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 17, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 14.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Cryptocurrency
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 16.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 17.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity. Do not use acronyms for the name of the business entity, unless it is one that is commonly understood by the public.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 21 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. Frank’s conflict of interest code requires full disclosure of investments. Frank must disclose stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by Frank’s spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. Alice has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

SCHEDULE A-2

Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

- Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$0 - \$1,999	_____ / _____ / <u>24</u>	_____ / _____ / <u>24</u>
<input type="checkbox"/> \$2,000 - \$10,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> \$10,001 - \$100,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> \$100,001 - \$1,000,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> Over \$1,000,000	_____ / _____ / _____	_____ / _____ / _____

ACQUIRED DISPOSED

NATURE OF INVESTMENT

Partnership Sole Proprietorship _____ Other _____

YOUR BUSINESS POSITION _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one

- Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$0 - \$1,999	_____ / _____ / <u>24</u>	_____ / _____ / <u>24</u>
<input type="checkbox"/> \$2,000 - \$10,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> \$10,001 - \$100,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> \$100,001 - \$1,000,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> Over \$1,000,000	_____ / _____ / _____	_____ / _____ / _____

ACQUIRED DISPOSED

NATURE OF INVESTMENT

Partnership Sole Proprietorship _____ Other _____

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

- \$0 - \$499 \$10,001 - \$100,000
 \$500 - \$1,000 OVER \$100,000
 \$1,001 - \$10,000

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

- \$0 - \$499 \$10,001 - \$100,000
 \$500 - \$1,000 OVER \$100,000
 \$1,001 - \$10,000

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

- None or Names listed below

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

- None or Names listed below

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

- INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$2,000 - \$10,000	_____ / _____ / <u>24</u>	_____ / _____ / <u>24</u>
<input type="checkbox"/> \$10,001 - \$100,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> \$100,001 - \$1,000,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> Over \$1,000,000	_____ / _____ / _____	_____ / _____ / _____

ACQUIRED DISPOSED

NATURE OF INTEREST

Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Yrs. remaining Other _____

Check box if additional schedules reporting investments or real property are attached

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

- INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

<input type="checkbox"/> \$2,000 - \$10,000	_____ / _____ / <u>24</u>	_____ / _____ / <u>24</u>
<input type="checkbox"/> \$10,001 - \$100,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> \$100,001 - \$1,000,000	_____ / _____ / _____	_____ / _____ / _____
<input type="checkbox"/> Over \$1,000,000	_____ / _____ / _____	_____ / _____ / _____

ACQUIRED DISPOSED

NATURE OF INTEREST

Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Yrs. remaining Other _____

Check box if additional schedules reporting investments or real property are attached

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 12, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 9.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 15, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

Instructions – Schedule B Interests in Real Property

Report interests in real property located in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be “within the jurisdiction” of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 14.)

Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 15.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 16.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse’s or registered domestic partner’s interests in real property that are legally held separately by him or her

You are not required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 17.)
 - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

To Complete Schedule B:

- Report the precise location (e.g., an assessor’s parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold, disclose the number of years remaining on the lease.

Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the first and last name of each tenant. Otherwise, mark “None.”
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender’s regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender’s business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

Example:

Allison Gande is a city planning commissioner. During the reporting period, Allison received rental income of \$12,000, from a single tenant who rented property owned in the city’s jurisdiction. If Allison received \$6,000 each from two tenants, the tenants’ names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR’S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
FAIR MARKET VALUE	IF APPLICABLE, LIST DATE:
<input type="checkbox"/> \$2,000 - \$10,000	<input type="checkbox"/> ACQUIRED XX / XX
<input type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> DISPOSED
<input checked="" type="checkbox"/> \$100,001 - \$1,000,000	
<input type="checkbox"/> Over \$1,000,000	
NATURE OF INTEREST	
<input type="checkbox"/> Ownership/Deed of Trust	<input type="checkbox"/> Easement
<input type="checkbox"/> Leasehold	<input type="checkbox"/> Other
IF RENTAL PROPERTY, GROSS INCOME RECEIVED	
<input type="checkbox"/> \$0 - \$499	<input type="checkbox"/> \$500 - \$1,000
<input checked="" type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> OVER \$100,000
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more.	
<input type="checkbox"/> None	
Henry Wells	
NAME OF LENDER*	
Sophia Petroillo	
ADDRESS (Business Address Acceptable)	
2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER	
Restaurant Owner	
INTEREST RATE	TERM (Months/Years)
8 % <input type="checkbox"/> None	15 Years
HIGHEST BALANCE DURING REPORTING PERIOD	
<input type="checkbox"/> \$500 - \$1,000	<input type="checkbox"/> \$1,001 - \$10,000
<input checked="" type="checkbox"/> \$10,001 - \$100,000	<input type="checkbox"/> OVER \$100,000
<input type="checkbox"/> Guarantor, if applicable	
Comments:	

SCHEDULE C

Income, Loans, & Business Positions

(Other than Gifts and Travel Payments)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. INCOME RECEIVED
▶ 1. INCOME RECEIVED

NAME OF SOURCE OF INCOME _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED No Income - Business Position Only

\$500 - \$1,000 \$1,001 - \$10,000

\$10,001 - \$100,000 OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary Spouse's or registered domestic partner's income
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)

Sale of _____
(Real property, car, boat, etc.)

Loan repayment

Commission or Rental Income, *list each source of \$10,000 or more*

_____ *(Describe)*

Other _____
(Describe)

NAME OF SOURCE OF INCOME _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

YOUR BUSINESS POSITION _____

GROSS INCOME RECEIVED No Income - Business Position Only

\$500 - \$1,000 \$1,001 - \$10,000

\$10,001 - \$100,000 OVER \$100,000

CONSIDERATION FOR WHICH INCOME WAS RECEIVED

Salary Spouse's or registered domestic partner's income
(For self-employed use Schedule A-2.)

Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.)

Sale of _____
(Real property, car, boat, etc.)

Loan repayment

Commission or Rental Income, *list each source of \$10,000 or more*

_____ *(Describe)*

Other _____
(Describe)

▶ 2. LOANS RECEIVED OR OUTSTANDING DURING THE REPORTING PERIOD

* You are not required to report loans from a commercial lending institution, or any indebtedness created as part of a retail installment or credit card transaction, made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows:

NAME OF LENDER* _____

ADDRESS *(Business Address Acceptable)* _____

BUSINESS ACTIVITY, IF ANY, OF LENDER _____

HIGHEST BALANCE DURING REPORTING PERIOD

\$500 - \$1,000

\$1,001 - \$10,000

\$10,001 - \$100,000

OVER \$100,000

INTEREST RATE TERM (Months/Years)

_____ % None _____

SECURITY FOR LOAN

None Personal residence

Real Property _____
Street address

_____ *City*

Guarantor _____

Other _____
(Describe)

Comments: _____

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 12.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 14.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 9.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 11.)
- Incentive compensation (See Reference Pamphlet, page 13.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are **not** required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 13.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 9.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION
 Name _____

SCHEDULE D Income – Gifts

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 BUSINESS ACTIVITY, IF ANY, OF SOURCE

DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____
___/___/___	\$ _____	_____

Comments: _____

Instructions – Schedule D Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 17)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 11.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$630 limit for calendar years 2025 and 2026. The gift limit in calendar year 2024 was \$590. (See Reference Pamphlet, page 11.)
- Code filers – you only need to report gifts from reportable sources.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION
 Name _____

SCHEDULE E
Income – Gifts
Travel Payments, Advances,
and Reimbursements

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 CITY AND STATE

 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE

 DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

Made a Speech/Participated in a Panel
 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 CITY AND STATE

 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE

 DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

Made a Speech/Participated in a Panel
 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 CITY AND STATE

 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE

 DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

Made a Speech/Participated in a Panel
 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)*

 ADDRESS *(Business Address Acceptable)*

 CITY AND STATE

 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE

 DATE(S): ____/____/____ - ____/____/____ AMT: \$_____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

Made a Speech/Participated in a Panel
 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for MaryClaire's travel to attend its meetings. Because MaryClaire is deemed

to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which they are not providing services are likely considered gifts.

Note that the same payment from a 501(c)(3) would NOT be reportable.

▶ NAME OF SOURCE (Not an Acronym)	
Health Services Trade Association	
ADDRESS (Business Address Acceptable)	
1230 K Street, Suite 610	
CITY AND STATE	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
DATE(S):	AMT: \$ 550.00
(If gift)	
▶ MUST CHECK ONE: <input type="checkbox"/> Gift <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
▶ If Gift, Provide Travel Destination _____	

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose.

Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

▶ NAME OF SOURCE (Not an Acronym)	
Chengdu Municipal People's Government	
ADDRESS (Business Address Acceptable)	
2 Caoshi St, CaoShiJie, Qingyang Qu, Chengdu Shi,	
CITY AND STATE	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
DATE(S):	AMT: \$ 3,874.38
(If gift)	
▶ MUST CHECK ONE: <input checked="" type="checkbox"/> Gift <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
▶ If Gift, Provide Travel Destination <u>Sichuan Sheng, China</u>	

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2025-2026, the gift limit increased to \$630 from a single source during a calendar year. The gift limit in calendar year 2024 was \$590.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 11.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 11.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 15.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 4 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.
- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 14.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 15.)

Questions and Answers Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 9.)

Q. My spouse is a partner in a four-person firm where all of their business is based on their own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your spouse's investment in the firm is 10% or greater, disclose 100% of your spouse's share of the business on Schedule A-2, Part 1 and 50% of your spouse's income on Schedule A-2, Parts 2 and 3. For example, a client of your spouse's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 15.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2025 the gift limit was \$630, so the Bensons may have given the supervisor artwork valued at no more than \$1,260. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.