

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.

David

First Name

Baker

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 Monday, September 22, 2025, at 12 noon. See page 9 for submittal instructions.

COSD CLERK OF THE BOARD
2025 SEP 16 PM12:43



Application Timeline

- | | |
|---------------------------|---|
| September 22, 2025 | Applications must be submitted to the San Diego County Clerk of the Board of Supervisors no later than 12 noon. |
| September 30, 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: David

Last Name: Baker

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:

Cell

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: 2/1/2021 Date To: 11/26/2024

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):
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: →

db

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

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).

Please see Attachment B.

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

Please see Attachment C.

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, **David Baker**

, 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.

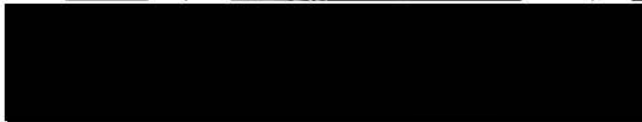
I have received the application packet and have read and understand Board of Supervisor's Policy A-105, which establishes the procedures for appointment to fill vacancies of elected offices other than Board of Supervisors, as well as the other codes and rules applicable to the County Treasurer-Tax Collector.

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 **16** day of **September**, 2025, at **San Diego**, California.

Signature:



E. Submittal

Completed applications must be received by the Clerk of the Board of Supervisors no later than Monday, September 22, 2025, at 12 noon. 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 Monday, September 22, 2025, at 12 noon.

More than 30 years of experience in the private and public sector with proven financial, organizational acumen, leadership, communication and decision-making skills, with a passion to provide exceptional customer service, fairness and equitable outcomes.

PROFESSIONAL EXPERIENCE

COUNTY OF SAN DIEGO TREASURER-TAX COLLECTOR

2002 - Present

Chief Deputy – Treasurer-Tax Collector

Chief Deputy – Treasurer-Tax Collector	2018 - Present
Division Manager – Special Functions Division	2016 - 2018
Division Manager – Information Division	2011 - 2016
Division Manager – Financial Division	2009 - 2011
Assistant Manager – Financial Division	2007 - 2009
Deferred Compensation Coordinator	2005 - 2007
Senior Treasurer-Tax Collector	2003 - 2005
Treasurer-Tax Collector Specialist	2002 - 2003

- *Responsible for **more than \$9 billion in property tax billing and collections** (with a 99% collection rate, ranking among the highest in the state), customer service operations, payment processing, refund processing, financial adjustments, and all other specialty collection activities.*
- ***Oversight of the County's \$2.7 billion Deferred Compensation Program** and serving as a Fiduciary and a member of the Deferred Compensation Program's Investment Review Committee for more than 15 years.*
- *Interpreting and **applying Revenue and Taxation and Government Code**, and analyzing proposed legislation that may impact the Treasurer-Tax Collector and the County of San Diego.*
- *Responding to **County of San Diego Board of Supervisors and Chief Administrative Officer action requests**, coordinating cross-departmental initiatives, and acting in the absence of the County Treasurer-Tax Collector.*

SUNRISE CAPITAL INVESTMENT CORP. | Oceanside, CA

2001 - 2002

Principal

- *Managed delta neutral, volatility-driven stock option strategies seeking returns independent of market moves.*

CREDIT AGRICOLE | Japan

1999 - 2001

Director – International Structured Finance Group

- *Structured bond and equity investments for institutional clients; supported global capital markets operations for France's 10th largest bank by total assets.*

SOCIETE GENERALE | Japan and England

1992 - 1999

Deputy General Manager – Capital Markets Group

- *Structured bond and equity investments for institutional investors; supported comprehensive banking services in retail, corporate and investment banking for France's 19th largest bank by total assets.*

YAMAICHI SECURITIES, CO. LTD. | Japan

1990 - 1992

Financial Engineer – Syndication and Structured Finance Department

- *Developed structured bond investments for institutional and retail clients; contributed to operations at Japan's 3rd largest brokerage prior to merging with Merrill Lynch.*

EDUCATION

Masters, Business Administration | 2008

California State University (San Marcos, CA)

B.S., International Business and Economics | 1990

Sophia University

(Tokyo, Japan)

Attachment B - Experience & Qualifications

I have dedicated my nearly 23-year career to the County of San Diego Treasurer-Tax Collector's (TTC) department, serving the last seven as Chief Deputy. I began my career in 2002 as a TTC Specialist in the call center and customer service operations, and advanced through increasing levels of leadership and responsibility. Today I am responsible for all tax collection related operations including overseeing more than \$9 billion in collections, with a 99% collection rate that ranks among the highest in the state. I respond to requests from the Board of Supervisors and Chief Administrative Officer, coordinate cross-departmental initiatives and act accordingly in the absence of the County Treasurer-Tax Collector.

Additionally, I oversee the County's \$2.7 billion Deferred Compensation Program, serve as a Fiduciary, and have been a member of the Deferred Compensation Investment Review Committee for more than 15 years.

Prior to joining the County, I spent more than a decade in structured finance with international investment banks in Tokyo and London. I acquired expertise in investments and finance through structuring fixed income investment solutions for institutional clients. My responsibilities included pricing bond issuances by factoring in interest rates and currency exchanges to meet the cash flow, risk, and investment return demand of the client. I also coordinated with legal and compliance teams to complete documentation, settlements and safekeeping. This prepared me with experience to oversee management of the County's Investment Pool.

I hold a Bachelor of Science in International Business and Economics from Sophia University in Tokyo (1990) and an MBA from California State University San Marcos (2008). My graduate studies enhanced my knowledge in leadership, finance, operations, and analytics, and provided me with a strong foundation for effective decision-making and problem-solving.

Having a strong understanding of the Revenue and Taxation Codes enables me to ensure compliance with the laws governing our work and identify opportunities to optimize operations for public benefit. As Chief Deputy, I analyze legislation to determine the impact it might have on TTC, other County departments, taxpayers and the County as a whole.

TTC is preparing for the October 2025 launch of a new Integrated Property Tax System (IPTs), which will replace an aging Mainframe system. I serve as TTC's Executive Sponsor and am responsible for overseeing our department's Leads and Subject Matter Experts, and working to ensure the system's successful acceptance and implementation. In addition to IPTs, other critical changes will occur within both our payment processing operations and Deferred Compensation Program. This coming year will see a transformative change in TTC.

My leadership style is democratic and participative. I seek collaboration and input from staff and colleagues before finalizing decisions. I served as TTC's first Diversity and Inclusion Champion from program inception through April 2020; I prioritize fostering an inclusive and respectful workplace. Leadership will be especially critical in the coming year, and I am committed to a team-driven strategic effort to ensure smooth continuity and success.

Above all, I agree that the noblest motive is the public good.

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

The role of the County Treasurer-Tax Collector's department (TTC) is critical and complex, uniquely responsible for the billing, collection and accounting of more than \$9 billion in property taxes, oversight of the \$2.7 billion Deferred Compensation Program, and management of the County's Investment Pool. This position also requires operational awareness, organizational acumen, a passion for public service, integrity, transparency, accountability, and a desire to seek equitable outcomes. All principles that guide my work every day.

Transformational change is coming to TTC. The anticipated implementation of the Integrated Property Tax System (IPTs) in October 2025 will replace the aging Mainframe system and bring significant changes to both TTC and the Auditor & Controller. Ensuring continuity of operations and strong staff support in the coming year will be vital and will prepare TTC for a new future. Having worked on the IPTs project for several years, and having served as the department's Executive Sponsor, I have a deeply vested interest in making sure it is successful; as Acting TTC I will be committed to nothing less. I will bring leadership and institutional knowledge to effectively evaluate and work with staff through implementation. As with any major system implementation, I anticipate we will identify areas for refinement and process improvement after launch. I believe success will require ongoing collaboration, communication and teamwork, not only within TTC, but across other County departments. A group effort is needed over the coming year to ensure we persevere and create even greater efficiencies and improvements.

This coming year will also bring change to TTC's payment processing operations, a critical component of tax collection. Following the January 2024 catastrophic flooding TTC experienced at the County Administration Center, I coordinated the relocation of payment processing equipment and staff members to the County Operations Center in Kearny Mesa to maintain operational continuity and mitigate risk during crucial collections period. To further safeguard this function, I arranged for a permanent relocation to a new space within the SDCERA building in Mission Valley, planned for the first quarter of 2026. The move will require careful coordination given the specialized equipment involved, as well as strong support for staff and diligent oversight into possible disruptions to collection operations. Additionally, TTC will implement a new mail remittance processing application in May 2026. With its complex structure, this implementation will require significant analysis and testing before going live. My priority will be supporting our incredible staff and protecting the integrity, continuity and efficiency of our collections and service to the public.

TTC recently completed a Request for Proposal to select a new recordkeeper for the \$2.7 billion Deferred Compensation Program. The Program is a major component in our County employees' retirement planning, affecting more than 30,000 current and retired employees. A transition to a new service provider is anticipated by the end of the year. As Acting TTC, I will ensure clear and transparent communication on the transition so current employees and retirees remain

educated, confident and supported by the County's Deferred Compensation Program. Under my leadership the Program has received multiple leadership awards from the National Association of Government Defined Contribution Administrators (NAGDCA), an Eddy Award from Pension's and Investment Magazine, and a Best in Category Award for the National Association of Counties (NACo) Employment and Training category.

As a fiduciary for the Deferred Compensation Program, I have participated in the selection of investment options, managed program costs, ensured legal compliance, and administered the plans. I have unique insight into the complexities of overseeing multi-billion dollar plans that provide benefits to generations of County employees and their families. As a result of recent changes to the plan's investment line-up and aforementioned recordkeeper, plan participants will save more than \$10 million annually, ensuring the long-term viability of the Program. This experience prepares me for the Treasurer-Tax Collector's mandated responsibility to sit on the SDCERA Board of Retirement. As a member of SDCERA of more than 20 years, I have a personal interest in the responsible stewardship of the \$18.7 billion SDCERA pension fund and I have the experience to serve in this important role.

The TTC manages the County's Investment Pool. With my extensive background in structured finance, I will work closely with the Chief Deputy and seasoned investment officers to continue successfully meeting the primary objectives of safety, liquidity and return on behalf of Pool participants, while maintaining risk management as an integral part of the investment policy and the County Treasury Oversight Committee.

The year ahead will bring numerous changes and the future is bright. I will work to continuously improve our easy online payment and web services that the public values, while maintaining excellent customer service in our call center, online presence and in-person touch points. The TTC department will also focus on a number of goals including E-billing and eliminating mailed bills, implementing a Customer Relationship Management (CRM) system for improved customer service and greater efficiencies for our staff and the public, and provide ongoing value added financial education to local agencies and Deferred Compensation Program participants to assist with their retirement planning.

Given the transformational change coming to TTC, I believe the most important thing a leader can do is prioritize transparent and open communication, lead with empathy and emotional intelligence, and secure and empower managers and staff. I believe this will enable the department to meet its goals, ensure we value the team's contributions, understand the day-to-day experiences we face, and do it all with a heart of being "of service" to the public we serve.

On a personal note, serving as the Acting TTC would be an honor and bring full circle my service to the public, department, and the County, and I believe will provide inspiration to staff that it is possible in the County to work your way "from the bottom up."

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

Date Initial Filing Received
Filing Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
BAKER DAVID A

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
COUNTY OF SAN DIEGO

Division, Board, Department, District, if applicable

TREASURER-TAX COLLECTOR

Your Position

CHIEF DEPUTY

► 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 **SAN DIEGO**

☐ 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.

-or-

☐ **Assuming Office:** Date assumed ____/____/____

☐ The period covered is ____/____/_____, through
the date of leaving office.

☒ **Candidate:** Date of Election 9/30/2025 and office sought, if different than Part 1: **ACTING TREASURER TAX COLLECTOR**

4. Schedule Summary (required)

► Total number of pages including this cover page: 1

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)

1600 PACIFIC HIGHWAY, RM 162

SAN DIEGO

CA

92101

DAYTIME TELEPHONE NUMBER

(619) 531-5711

EMAIL ADDRESS

DAVID.BAKER@SDCOUNTY.CA.GOV

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 **9/16/25**

(month, day, year)

Signature

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