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County of San Diego TEFRA Process and Requirements Calendar Year 2025

Contacts

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Process Details and Requirements

Information Requirements:

- Detailed description of the project with use of site following project completion, including target population, any changes to property classification for tax purposes, number of housing units showing benefit to County residents (if applicable); and
- Description of the borrower, including stated purpose; and
- Description of the plan of finance including financing structure, not-to-exceed issue amount and any other key financing details; and
- Documentation of public approval and TEFRA hearings conducted for proposed issuance; and
- Disclosures on any conflicts of interest the borrower may have with the County Board of Supervisors, County department or County Staff; and
- Any additional information at the request of County Staff.

Non-profit Borrower and Issuer Responsibilities:

- Providing information outlined above; and

- Hold necessary public hearings/inquiries under TEFRA law which may be conducted via telephone or video conference as allowed by the IRS; and
- Attend the Debt Advisory Committee and Board of Supervisors meetings.

Approval Location and Resolution:

COUNTY ADMINISTRATION CENTER
BOARD CHAMBER, ROOM 310
1600 PACIFIC HIGHWAY, SAN DIEGO, CA 92101

Resolution drafted by the Issuer's bond counsel, reviewed and approved by County Counsel, and approved by Board of Supervisors.

Estimated Timeline:

Week One: Issuer notifies County staff, providing required information listed above
Week Two-Four: Necessary documents provided to the County and County begins initial review
Week Five: Public noticing for Issuer-led hearing, with County approval to publish
Week Six: Public hearing
Week Seven: Document review and revisions
Week Nine: Docketing for pre-approved Board of Supervisors meeting
Week Eleven: Board of Supervisors meeting
Week Twelve: County provides executed resolution and invoice for services

Fees:

Payment of County related fees and staff time is \$991, payable after the Board of Supervisors has heard the TEFRA approval item. Subject to annual review.