



California Assessors' Association STANDARDS COMMITTEE

COMMITTEE MEMBERS

Chair

MARINA CAMACHO

Monterey County

Telephone (831) 755-5874

camachom@countyofmonterey.gov

MATTHEW MAYNARD

Placer County

Telephone (530) 889-4309

mmaynard@placer.ca.gov

DAVE STOTTLEMYRE

Inyo County

Telephone (760) 878-0296

dstottlemire@inyocounty.us

KEITH TAYLOR

Ventura County

Telephone (805) 477-7166

Keith.Taylor@ventura.org

MATT MAY

Merced County

Telephone (209) 385-7631

matthew.may@countyofmerced.com

PETER ALDANA

Riverside County

Telephone (951) 486-7110

paldana@asrclrec.com

ROBERT MENVIELLE

Imperial County

Telephone (442) 265-1330

robertmenvielle@co.imperial.ca.us

LAURA AVILA

Kern County

Telephone (661) 868-3311

avilal@kerncounty.com

STEPHEN DUCKELS

Yuba County

Telephone (530) 749-7835

sduckels@co.yuba.ca.us

Association President

CHRISTINA WYNN

Sacramento County

Telephone (916) 876-5467

wynnc@sccounty.net

Agenda

Standards Committee

Wednesday, October 9, 2024

Hybrid Meeting

Vespera Resort, 147 Stimson Ave, Pismo Beach CA

Join Zoom Meeting

<https://us06web.zoom.us/j/85824182118?pwd=BsoJF1CHoqba6lID46ikL8bWXBiUaC.1>

Meeting ID: 858 2418 2118

Passcode: 951710

(Immediately following Education Committee meeting)

- I. Call to Order:
- II. Roll Call
- III. Approval of Draft Minutes: August 7, 2024
- IV. Approval of Agenda
- V. Committee Reports:
 - A. Aircraft Advisory (Lawrence Liu)
 - B. Business Property (Rich Ford)
 - C. Business Valuations (Matt Maynard)
 - D. C&I Database Ad-Hoc (Claude Parrish)
 - E. Dark Store Ad-Hoc (Christina Wynn/Jarret Stedifor)
 - F. Exemptions (Claude Parrish)
 - G. Forms (Marina Camacho)
 - H. LEOP (Lawrence Liu)
 - I. Mapping/GIS (Leslie Morgan)
 - J. Natural Resources (Laura Avila)
 - K. Possessory Interest Ad-Hoc (Lawrence Liu)
 - L. Proposition 19 Ad-Hoc (Robert Menvielle)
 - M. Real Property (Laura Avila)
- VI. Board of Equalization Report (Glenna Schultz)
- VII. Old Business:
 - a. LEOP: BOE reporting to counties
 - b. Prop19P/G-Family Farms:
- VIII. New Business:
 - a. LEOP
 - b. Dark Store
 - c. Taxpayers Advocate Office
- IX. Announcements:
- X. Adjourn:

Note: Upcoming Regional/Affiliate Events

Natural Resources Meeting: Sacramento October 17-18, 2024

Chief's Conference: October 17-18, 2024, Bass Lake

CAA End of the Year Meeting: Sacramento December 18-19, 2024



California Assessors' Association STANDARDS COMMITTEE

DRAFT MINUTES Standards Committee Meeting Regional Conference Wednesday, August 7, 2024 Lake Tahoe, CA, Hybrid Meeting

1. Call to Order: 2:20 pm

2. Roll Call: 9 members present; 0 member absent; There was a quorum.

Present	Marina Camacho	Monterey
Present	Stephen Duckels	Yuba County
Present	Matthew Maynard	Placer County
Present	Dave Stottlemire	Inyo County
Present	Keith Taylor	Ventura County
Present	Matt May	Merced County
Present	Peter Aldana	Riverside County
Present	Robert Menvielle	Imperial County
Present	Laura Avila	Kern County

3. Approval of draft minutes: August 7, 2024: M/S/U Matt May/Laura Avila

4. Approval of Agenda: M/S/U: Matt Maynard/Matt May

5. Committee Reports:

A. Aircraft Advisory (Lawrence Liu):

The Aircraft Subcommittee met on February 29, 2024, and reported that Los Angeles County is in the process of gathering statewide 2024 aircraft assessment values from all counties with fractional and commercial aircraft allocated values

Revised MOU discussion: the passenger and cargo carriers continue to appeal aircraft valuations despite having a statewide MOU in place, the sub committee will have future discussions about the effectiveness of the MOU. Discussions will not take place until after 2024 roll closure.

Counties showing interest in participating include Los Angeles, San Mateo, Orange, Santa Clara and Alameda. The next meeting to be held in the fall.

Hybrid Business Operation Models: The committee continues to see flight operators changing or mixing their business models. The affected counties have been and continue to communicate any change of operation models.

B. Business Property (Rich Ford): No report

C. Business Valuations (Matt Maynard):

Repts that the Solar Voltaic System study is taking place and progress is taking place on a recommended factor table. The Group continues to meet monthly.

D. C&I Database Ad-Hoc (Claude Parrish) : two handouts relating to CostStar costs and a copy of statewide appeals filing fee summary were distributed.

E. Dark Store Ad-Hoc (Jarret Stedifor) – No report

F. Exemptions (Claude Parrish) – No report



California Assessors' Association STANDARDS COMMITTEE

- G. **Forms (Marina Camacho)** – No Report
 - H. **LEOP (Lawrence Liu)**: No Report
 - I. **Mapping/GIS (Leslie Morgan)** : No Report
 - J. **Natural Resources (Laura Avila)**: No report but informed the group that other types of natural resources should be include in addition to oil and wind. Information was provided to the group re: a 1 ½ day conference, Roundtable like, meeting to be held in Sacramento Assessor's Office on October 17-18, 2024. Registration information to be sent out soon, and counties were encouraged to send staff.
 - K. **Possessory Interest Ad-Hoc (Lawrence Liu)**: No report
 - L. **Proposition 19 Ad-Hoc (Robert Menvielle)** – It was reported that the BOE staff provided responses to a status update re: Prop19B/P/G (1-19IGTX).
Prop 19BYVT: The BOE has stopped accepting questions, but questions continued to come in causing delays in the approval process and issuance of LTA. BOE will continue to accept questions for a possible second Q&A LTA expected be to release within the next few months.
Prop 19IGTX: BOE continues to compile questions, and the group was asked to submit any additional questions directly to Carolyn.stemen@boe.ca.gov or through PTWebRequests@boe.ca.gov. The goal is to have the LTA out by end of the year, but a cutoff date will need to be establish for new additional questions. Once the Draft is completed, the review and approval process will begin.
 - M. **Real Property (Laura Avila)**: Chief's Conference to be held October 17-18 in Bass Lake. Looking Toward the Future.
6. **Board of Equalization Report (Glenna Schultz)**: See attached report.
7. **Old Business**:
- LEOP: an update re: the discussion of LEOP's delayed information to the counties that took place during the last meeting held on 4/24/2024 re: to the BOE response to LEOP reporting. David Yeung informed the group that requests and review time by BOE depends on the reported information because they receive many false positive claims that require further investigation. The investigation time impacts the reporting to the Counties, and if information was release prior to and/or during the investigative process by BOE, the data would not be complete with early reporting to the Counties. We will continue to explore options to the concerns presented by counties.
 - Prop 19-Family Farms: concerns were discussed regarding asking for the BOE for a clearer definition of a Family Farm. Some examples were discussed that were questionable and/or that they qualified as a family farm; however, the current definition of the Family Farm is not specific.
8. **New Business**: none
9. **Announcement**: None
10. **Adjourn**: 2:52 p.m.

From: Lawrence Liu <LLiu@assessor.lacounty.gov>
Sent: Wednesday, September 11, 2024 10:49 AM
To: Camacho, Marina
Cc: Jeffrey Prang; Jeffrey Meyer; Sheryl Taylor; Martha Moreno; Dara Smith; Ted Olguin; Robert Isozaki; Wynn. Christina; Jenifer McDonald
Subject: Aircraft Advisory, LEOP and PI

[CAUTION: This email originated from outside of the County. Do not click links or open attachments unless you recognize the sender and know the content is safe.] Good morning Assessor Camacho,

I hope you are doing well. I just want you to know that there are no updates/reports for the Aircraft Advisory, LEOP, and Possessory Interest ad-hoc committees for the upcoming CAA Annual meeting in Pismo Beach.

Sincerely,

Lawrence P. Liu
Special Assistant
Public Affairs
Phone: (213) 893-6866
Mobile: (213) 266-1314
lliu@assessor.lacounty.gov

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Appeals Filing Fees California Counties

County	Assessor	Appeals Filing Fees Y/N	Amount	Refundable	Notes
Alameda	Phong La	Yes	\$50.00	Non-refundable	per parcel
Alpine	Donald O'Connor	Yes	\$30.00	Non-refundable	per parcel
Amador	James B. Rooney	Yes	\$30.00	Non-refundable	per parcel
Butte	Alyssa Douglass	Yes	\$30.00	Non-refundable	per parcel
Calaveras	Larie Durham	No	\$0.00		
Colusa	Arnold Gross Jr.	No	\$0.00		
Contra Costa	Gus S. Kramer	Yes	\$40.00	Non-refundable	per parcel
Del Norte	Jennifer Perry	No	\$0.00		
El Dorado	Jon DeVille	Yes	\$30.00	Non-refundable	per parcel
Fresno	Paul Dictos	Yes	\$86.00	Non-refundable	per parcel
Glenn	Sendy Perez	No	\$0.00		
Humboldt	Howard LaHaie	No	\$0.00		
Imperial	Robert Menvielle	Yes	\$35.00	Non-refundable	per parcel
Inyo	David Stottlemire	Yes	\$22.80	Non-refundable	per parcel
Kern	Laura Avila	No	\$0.00		
Kings	Kristine Lee	Yes	\$200.00	Refundable	Per application. Refundable if you withdraw at least 30 prior to hearing. Hearing deposit. Not required for owner/occupied SFD principle residence)
Lake	Richard A. Ford	Yes	\$35.00	Non-refundable	Per application for residential property up to 3 units
Lake	Richard A. Ford	Yes	\$200.00	Non-refundable	All other property types
Lassen	Nick Ceaglio	No	\$0.00		
Los Angeles	Jeffrey Prang	Yes	\$46.00	Non-refundable	Per application
Madera	Brett Frazier	Yes	\$200.00	Non-refundable	Per parcel. Hearing fee unless: 1) property is owner-occupied SFD with homeowner exemption filed for year appealed 2) applicant is property owner and self-representing
Marin	Shelly Scott	Yes	\$50.00	Non-refundable	per parcel
Mariposa	Vincent Kehoe	No	\$30.00	Non-refundable	per parcel
Mendocino	Katrina Bartolomie	Yes	\$137.00	Non-refundable	per parcel
Merced	Matt H. May	Yes	\$30.00	Non-refundable	per parcel
Modoc	Kristen DePaul	Yes	\$30.00	Non-refundable	per parcel
Mono	Barry Beck	Yes	\$23.00	Non-refundable	per parcel
Monterey	Xochitl Marina Camacho	Yes	\$40.00	Non-refundable	per parcel
Napa	John Tuteur	Yes	\$50.00	Non-refundable	
Nevada	Rolf Kleinhans	Yes	\$30.00	Non-refundable	
Orange	Claude Parrish	No	\$0.00		
Placer	Matt Maynard	Yes	\$40.00	Non-refundable	
Plumas	Cindie Froggatt	Yes	\$35.00	Non-refundable	per parcel
Riverside	Peter Aldana	Yes	\$30.00	Non-refundable	
Sacramento	Christina Wynn	Yes	\$30.00	Non-refundable	
San Benito	Tom J. Slavich	Yes	\$45.00	Non-refundable	
San Bernardino	Christopher Wilhite	Yes	\$45.00	Non-refundable	
San Diego	Jordan Z. Marks	No	\$0.00		
San Francisco	Joaquin Torres	Yes	\$60.00	Non-refundable	
San Joaquin	Steve J. Bestolarides	Yes	\$30.00	Non-refundable	Exempt for SFD with assessed value less than \$150,000
San Luis Obispo	Tom Bordonaro, Jr.	Yes	\$61.25	Non-refundable	per parcel
San Mateo	Mark Church	Yes	\$30.00	Non-refundable	per parcel
Santa Barbara	Joseph E. Holland	Yes	\$65.00	Non-refundable	per parcel
Santa Clara	Lawrence E. Stone	No	\$0.00		
Santa Cruz	Sheri Thomas	Yes	\$50.00	Non-refundable	per parcel
Shasta	Leslie Morgan	Yes	\$60.00	Non-refundable	per parcel
Sierra	Laura Marshall	No	\$0.00		
Siskiyou	Craig Kay	No	\$0.00		
Solano	Glenn Zook	Yes	\$35.00	Non-refundable	per parcel
Sonoma	Deva Marie Proto	Yes	\$30.00	Non-refundable	per parcel
Stanislaus	Don H. Gaekle	Yes	\$30.00	Non-refundable	per parcel
Sutter	Todd Retzlaff	No	\$0.00		Trying to get COB to charge for businesses (stop from frivolous fishing expeditions)
Tehama	Burley Phillips	No	\$0.00		
Trinity	Shanna White	No	\$0.00		
Tulare	Tara K. Freitas, CPA	Yes	\$30.00	Non-refundable	per parcel
Tuolumne	Kaenan Whitman	No	\$0.00		
Ventura	Keith Taylor	No	\$0.00		
Yolo	Jesse Salinas	Yes	\$45.00	Non-refundable	per parcel
Yuba	Steve Duckels	Yes	\$35.00	Non-refundable	per parcel
			\$37.98		Average



STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0120

1-916-274-3400

www.boe.ca.govTED GAINES
First District, SacramentoSALLY J LIEBER
Second District, San FranciscoANTONIO VAZQUEZ
Third District, Santa MonicaMIKE SCHAEFER
Fourth District, San DiegoMALIA M COHEN
State ControllerYVETTE M. STOWERS
Executive Director

October 1, 2024

Honorable Christina Wynn
California Assessors' Association President and Sacramento County Assessor
3636 American River Drive, Suite 200
Sacramento, CA 95864-5952

Subject: Taxpayers' Rights Advocate Office Educational Items for Taxpayers – Information Sheets

Ms. Wynn,

The State Board of Equalization (BOE) Taxpayers' Rights Advocate Office (TRA Office), under the Morgan Property Taxpayer's Bill of Rights, has an educational role in providing information to taxpayers to assist County Assessors in their efforts to provide education to taxpayer under Revenue and Taxation Code section 5908. The TRA Office is committed to education and outreach to help taxpayers understand property tax laws, and to increase their awareness of property tax savings that may be available to them. The TRA Office publishes Information Sheets on various topics to fulfil this role.

In 2018, the TRA Office and California Assessors' Association (CAA) discussed having the TRA Office provide such education through the issuance of Information Sheets on available exclusions from reassessment and exemptions to be written in simple, non-technical terms designed specifically for taxpayers. The first generation of Publication 800 series Information Sheets were issued between July 2018 and June 2020. Following the passage of Proposition 19 and enactment of implementing legislation, the TRA Office and CAA discussed the need for updated Information Sheets on impacted topics. In advance of the April 2023 Assessors' conference, I submitted a letter to the then CAA President, Ms. Kristine Lee, advising of the updated Information Sheets concerning exclusions affected by Proposition 19 published in 2022, an Information Sheet issued concerning property tax assistance programs for seniors published in February 2023, Information Sheet topics previously agreed to that our office had requested CAA concurrence prior to their issuance, and solicitation of input on Information Sheets on certain topics for the TRA office to publish.

This letter advises you on the TRA Office's Information Sheets that have been published to date¹ and the topics agreed to previously with CAA for Information Sheets to be developed in the future that remain unfinished through the date of this letter. This letter also identifies new topics for Information Sheets that the TRA Office believes would be beneficial to taxpayers that we would like confirmation from the CAA to issue. Our office welcomes any ideas the association may have for developing any other Information Sheet.

¹ The following LTAs were issued announcing the publications: LTA No. 2022/051; LTA No. 2023/027. An LTA in 2024 will be issued announcing the publication of subsequent Information Sheets.

Published Information Sheets Concerning Intergenerational Transfer Exclusions

- Information Sheet, *Property Tax Savings: Transfers Between Parents and Children* (Publication 800-1)
- Information Sheet, *Property Tax Savings: Transfers Between Parents and Children Occurring On or Before February 15, 2021* (Publication 800-1a)
- Information Sheet, *Property Tax Savings: Transfers Between Grandparents and Grandchildren* (Publication 800-2)
- Information Sheet, *Transfers From Grandparents to Grandchildren Occurring On or Before February 15, 2021* (Publication 800-2a)

Note: The 800-1 and 800-2 Information Sheets reflect exclusions from reassessment available to taxpayers for intergenerational transfers under current law of Proposition 19 as of February 16, 2021.

Published Information Sheets Concerning Base Year Value Transfers

- Information Sheet, *Property Tax Savings: Transfer of Property Tax Base to Replacement Property - Age 55 and Older* (Publication 800-3)
- Information Sheet, *Property Tax Savings: Transfer of Property Tax Base to Replacement Property - Age 55 and Older Occurring On or Before March 31, 2021* (Publication 800-3a)
- Information Sheet, *Property Tax Savings: Transfer of Property Tax Base to Replacement Property - Disabled Persons* (Publication 800-4)
- Information Sheet, *Property Tax Savings: Transfer of Property Tax Base to Replacement Property - Disabled Persons Occurring On or Before March 31, 2021* (Publication 800-4a)

Note: The 800-3 and 800-4 Information Sheets reflect exclusions from reassessment available to taxpayers for base year value transfers under current law of Proposition 19 as of April 1, 2021.

Published Information Sheets Concerning Exemptions

- Information Sheet, *Property Tax Savings: Homeowners' Exemption* (Publication 800-6)
- Information Sheet, *Property Tax Savings: Disabled Veterans' Exemption* (Publication 800-7)

Published Information Sheets Concerning Other Topics

- Information Sheet, *Property Tax Assistance Programs for Seniors* (Publication 800-5)
- Information Sheet, *Property Tax Savings: Transfers Between Cotenants Upon the Death of a Cotenant* (Publication 800-8)

Published Information Guide for Disaster Relief for Damaged or Destroyed Property (Publication 802)

In August 2024, our office issued an Information Guide for Disaster Relief for Damaged or Destroyed Property. This was a different format than the standard Information Sheets that the TRA office publishes as part of the Publication 800 series.

This was in response to our commitment made in our office's April 2023 letter to CAA where I affirmed the TRA Office's commitment to issue a publication providing taxpayers with information addressing base year value transfers for victims of wildfire and other disasters under current law of Proposition 19, as well as other aspects of relief for disaster victims. The *Information Guide* is intended to help taxpayers understand the different types of property tax relief available if their property was damaged or destroyed from a natural disaster (such as wildfire, flooding, or earthquake), or was damaged or destroyed by an individual calamity or misfortune incident (such as an electrical fire).

The *Information Guide* outlines what qualifies for relief under Revenue and Taxation Code section 170, how property taxes are adjusted to grant relief for the damaged or destroyed property, and how and when to apply for relief. It also provides information on available relief once the property is rebuilt or if the owner decides to move and purchase another property. Letter to Assessors No. 2024/028 was issued on August 30, 2024, announcing the publication so County Assessors and other interested parties were aware of it.

Future Information Sheet Topics Agreed to Previously with CAA (to benefit taxpayers)

As previously discussed with CAA, our office will be developing new Information Sheets in the future to address change in ownership reporting requirements upon the death of a real property owner and property tax welfare exemption for nonprofit organizations.

- Our office is nearing completion of the Information Sheet addressing the death of a real property owner; it encompasses reporting requirements to file form BOE-502-D, notify the Assessor of any changes to the mailing address, timely pay property taxes, file claim forms for exclusion if applicable (for the intergenerational exclusion or cotenancy exclusion), and to report certain legal entity ownership interest changes to the BOE on form BOE-100-B.
- Our office will soon start drafting an Information Sheet addressing the welfare exemption. Our plan is for this information sheet to cover exemptions available for nonprofit organizations, specifically the church exemption, religious exemption, and welfare exemption.

TRA Soliciting CAA Concurrence to Publish Information Sheet on Certain Topics

Since taxpayers continually ask for information about the assessment of their property, we believe taxpayers would benefit from having an Information Sheet covering what their assessed value is based on, addressing the requirements under property tax law that the Assessor must assess real property at the lower of factored base year value or market value. We envision the Information Sheet to address, among other things, that an assessment under a Proposition 8 decline in value is a temporary reduction and that assessed value increases in the following year are not limited to the two percent cap of Proposition 13. We respectfully request the input of CAA as to whether they are supportive of the TRA issuing such an Information Sheet. If there are any ideas of what this Information Sheet should cover, we welcome your input.

If Assessors believe there is benefit to issuing an Information Sheet on a particular exclusion or exemption topic or other topic area to help taxpayers understand the purpose and requirements of the exclusion or exemption, how to apply for it, helpful hints, and where to find additional information then please provide us with input. Our goal is to assist Assessors in their efforts to educate taxpayers to ensure compliance with property tax law.

Information Sheets and the Information Guide on disaster relief are valuable resources for taxpayers. Assessor's staff may find it helpful to direct taxpayers to them, so we encourage Assessors and Assessors' management to share their availability with their staff and to include a link on their website to them as an additional resource that your office may have in the topic areas for which TRA Office has published information on. The Information Sheets and Information Guide are available on the BOE's website and can be accessed through the Taxpayers' Rights Advocate page at www.boe.ca.gov/tra, under the selection for Taxpayer Education.

We look forward to continuing to collaborate with Assessors to provide taxpayers information needed to understand property tax laws. I would like to provide an update at the Standards Committee Meeting on October 9, 2024, at the California Assessors' Association Annual conference, and receive input as to agreement if CAA is supportive of the topics the TRA Office plans to issue Information Sheets on or if CAA has any ideas for other topics. If you have any questions, please contact the TRA Office at 1-916-274-3400; or me directly at 916-274-3394.

Sincerely,

Lisa Thompson

Lisa Thompson
Chief, Taxpayers' Rights Advocate Office

cc: Ms. Yvette M. Stowers, BOE Executive Director

From: Matt Maynard <MMaynard@placer.ca.gov>
Sent: Thursday, September 12, 2024 10:28 AM
To: Camacho, Marina
Cc: Wynn, Christina; Jaime Kirkpatrick
Subject: Business Valuation Committee Report and Lifting Survey action item
Attachments: AD-HOC Business Valuation Committee Rpt.letterhead.PhotoV.20240912.docx; 2024 Executive Committee Action Item.Photovoltaic.pdf; Photovoltaic CAA Lifting Survey.pdf; Photovoltaic CAA Lifting Survey - Factor Table.pdf

[CAUTION: This email originated from outside of the County. Do not click links or open attachments unless you recognize the sender and know the content is safe.]

Marina,

I hope that this finds you, your family, and your office well. Attached, please find my report for the Business Valuation Subcommittee ahead of the CAA Committee Meetings to be held in Pismo Beach on October 9th, 2024. Accompanying this report are a CAA Lifting Survey of Photovoltaic Systems, A Photovoltaic Systems 25-Year Life Factor Table, and a prepared Executive Committee action item. I am requesting these items be considered by the Standards and Executive Committees for approval. Please let me know if you have any questions.

See you soon!

Matt Maynard

Assessor

Placer County Assessor's Office

2980 Richardson Drive | Auburn, CA 95603-2640

P 530.889.4300 | F 530.889.4305

mmaynard@placer.ca.gov | www.placer.ca.gov/assessor



PLACER COUNTY ASSESSOR'S OFFICE

Matthew R. Maynard, Assessor

2980 Richardson Drive • Auburn, CA 95603-2640

Telephone: (530) 889-4300 • Fax: (530) 889-4305

Website: www.placer.ca.gov/assessor • E-mail: assessor@placer.ca.gov



September 12, 2024

Honorable Marina Camacho, Chair
California Assessors' Association Standards Committee

Subject: AD-HOC Business Valuation Committee Report

Dear Ms. Camacho:

In preparation for the upcoming California Assessors' Association Standards Committee meeting to be held on October 9, 2024, please find the following update and request from the Ad-Hoc Business Valuation Committee.

Project Updates:

The Business Valuation Committee has recently completed a Photovoltaic Systems Lifting Survey. We are requesting that the Lifting Survey and recommendations be presented to the Executive Committee for their consideration and approval during their meeting planned to take place on October 10, 2024.

Acting Chair of the Business Valuation Committee, Jaime Kirkpatrick, and I would like to extend a special thank you to Gabriel Garcia from Santa Clara and Andre Riel from Los Angeles for all their efforts on the Photovoltaic Sub-Committee. Their contributions were invaluable to this project.

A prepared Executive Committee action item, an accompanying CAA Lifting Survey, and Photovoltaic Factor table are attached.

Sincerely,

A handwritten signature in black ink that reads "Matthew R. Maynard". The signature is written in a cursive, flowing style.

Matt Maynard, Chair
AD-HOC Business Valuation Committee
Placer County Assessor

Attachment(s): Executive Committee Action Item, CAA Lifting Survey, Photovoltaic Factor Table

cc: Honorable Christina Wynn, President
California Assessors' Association
Jaime Kirkpatrick, Acting Chair
CAA AD-HOC Business Valuation Committee



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE ACTION ITEM

Christina Wynn
Sacramento County
wynnc@saccounty.gov

Immediate Past President
* Kristine Lee
Kings County
Kristine.Lee@co.kings.ca.us

President-Elect
Jeffrey Prang
Los Angeles County
JPPrang@assessor.lacounty.gov

Vice President
Kristen DePaul
Modoc County
kristendepaul@modoc.ca.us

Treasurer
TARA FREITAS
Tulare County
tfreitas@tularecounty.ca.gov

Presidential Appointments

Shelly Scott
Marin County
shelly.scott@marincounty.gov

*LARRY STONE
Santa Clara County
lstone@larrystone.net

Marina Camacho
Monterey County
camachom@co.montereyca.us

Vincent Kehoe
Mariposa County
vkehoe@mariposacounty.org

John Tuteur
Napa County
john.tuteur@countyofnapa.org

Regional Representatives

Joaquin Torres
San Francisco County (BAAA)
joaquin.torres@sfgov.gov

Chris Wilhite
San Bernardino County (CSCAA)
chris.wilhite@arc.sbcounty.gov

Kaenan Whitman
Tuolumne County (NCAA)
kwhitman@co.tuolumne.ca.us

Ex-Officio/Secretary
STEPHEN DUCKELS
Yuba County
915 8th St., Suite 101
Marysville, CA 95901
Phone (530) 749-7835

Committee Chairs
Standards

Marina Camacho
Monterey County
Legislative

SHELLY SCOTT
Marin County
Education

VINCENT KEHOE
Mariposa County

FROM: Ad-Hoc Business Valuation Committee

CHAIR: Matt Maynard

DATE: 10/10/24

SUBJECT: Photovoltaic Systems Survey

RECOMMENDED ACTION(S):

Review and approve the Photovoltaic Systems factor table retroactive to lien date 2016 so that the Business Valuation Committee can begin publishing the Photovoltaic Systems Factor Table annually in the CAA Business Factors.

BACKGROUND/DISCUSSION:

The Business Valuation Committee completed the accompanying CAA Lifting Survey, detailing the analysis and review performed in determining the average service life and equipment index factor of Photovoltaic Systems (no energy storage).

After considerable review and discussion, the Business Valuation Committee is recommending that the Executive Committee approve a 25-Year life with a photovoltaic equipment index factor using the accompanying Photovoltaic Systems Factor Table.

EXECUTIVE COMMITTEE MOTION and ACTION:


Moved by: _____

Second by: _____

Passed: Yes ☐ No ☐

Unanimous: Yes ☐ No ☐

CAA Lifing Survey

	Category:	
	Equipment Type:	Photovoltaic Systems (no energy storage)
	Date of Survey:	2023
	County:	Los Angeles, Placer, Santa Clara
	Surveyor Name/Title:	Los Angeles, Placer, Santa Clara
	Current CAA Life:	N/A
	Proposed Survey Life:	25 year life with photovoltaic equipment index factor
* 1. PUBLICATIONS		
a. Did you review any publications or reports of a lifing study for this equipment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b. Name of Publication:	Tracking the Sun	
c. Date of Publication:	Various	
d. Source:	Berkeley Lab - Energy Markets & Policy	
* 2. FIELD INSPECTION		
a. Date of Inspection:	N/A - mostly residential leased systems or Google Maps	
b. Equipment Owner Name:		
c. Picture of Equipment Obtained?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
3. CURRENT COST		
a. \$:	See summary for details	
b. Source:		
c. Date of Survey:	Various	
* 4. INDUSTRY INTERVIEW		
a. Interviewee Name:	Jamie Johnson, co-developer of PV Value tool	
b. Date of Interview:	August 4, 2023	
c. Type of Interview (phone, email, mail, in-person, etc.):	Phone	
d. Provide notes from interview and/or completed interview questionnaire.		

*** MANDATORY--These sections must be filled out.**



CAA Lifing Survey

5. IN-HOUSE AUDIT REVIEW	
a. Invoices reviewed?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
i. Seller's Name:	Purchase agreements of 151 residential properties.
ii. Sales Price:	Varies depending on date/size.
iii. Trade In Allowance:	
iv. Purchase Date:	2014 to 2023
v. Disposal Date:	
b. Purchase and Disposal Dates of Equipment	Unavailable
i. # of assets sampled	
ii. # of audits sampled	
iii. # of different businesses sampled	
iv. Provide a spreadsheet of purchase/disposal dates to determine a typical industry life of the equipment.	
6. SURVEY OTHER COUNTIES	
a. Are other counties using the same life?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. If other counties are using different lives, why?	
i. Do other counties have a lifing study of their own?	<input type="checkbox"/> Yes <input type="checkbox"/> No
ii. How was the life determined?	
1. County:	
2. Interviewee/Title:	
7. Have appeals been filed in your county or other counties with regards to the life of the equipment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
* 8. Has BOE been contacted by industry to conduct a Property Tax Valuation Study (BOE-401)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

* MANDATORY--These sections must be filled out.



CAA Lifing Survey

SUMMARY OF FINDINGS AND RECOMMENDATIONS:

The Photovoltaic Systems Valuation Subcommittee was tasked with developing a valuation table for standalone photovoltaic systems. The focus of the subcommittee was to review and determine what is the reasonable equipment index factor and average service life to apply to these standalone photovoltaic systems.

For the equipment index factor, the subcommittee reviewed the year-to-year nominal \$/watt cost focusing on California from Lawrence Berkeley National Laboratory's Tracking the Sun (www.emp.lbl.gov/tracking-the-sun) and information received from industry. Tracking the Sun is funded by the U.S. Department of Energy Solar Energy Technologies Office. The subcommittee recognized that the \$/watt cost trend is changing overtime under both Tracking the Sun and industry's information.

Photovoltaic systems are long lived assets and, as of the date of this survey, there are no available retirement data to conduct an actuarial analysis. Therefore, the subcommittee considered other sources of information to determine an average service life. The subcommittee considered the industry's panel performance warranty period. The typical solar performance warranty is 25 years. The subcommittee also reviewed the appraisal industry's practice in valuing solar systems, specifically, a solar photovoltaic valuation tool located at the www.pvvalue.com. This tool is endorsed by the Appraisal Institute and was funded by the Department of Energy's Office of Energy Efficiency and Renewable Energy. The website uses the income approach to value with a 25-year default period. For mass appraisal purposes, the income approach to value will be difficult, however, the subcommittee considered the tool's 25-year default period after considerable research into the typical performance warranty period offered by various solar companies.

After considerable review and discussion, the Photovoltaic Systems Valuation Subcommittee recommends an industry and state specific equipment index factor based on Tracking the Sun and a 25-year life based on typical industry product performance warranty. The use of Tracking the Sun to determine the equipment index factors reflects statewide market forces and therefore includes all forms of obsolescence. The Photovoltaic Systems factor table will be published in the annual California Assessors' Association Business Assessment Factors.



Photovoltaic Systems Factor Table

Year	2024	2023	2022	2021	2020	2019	2018	2017	2016
2023	98%								
2022	95%	98%							
2021	96%	99%	98%						
2020	91%	94%	94%	98%					
2019	90%	93%	93%	98%	98%				
2018	87%	90%	90%	94%	95%	98%			
2017	80%	83%	83%	88%	88%	92%	98%		
2016	75%	78%	78%	83%	83%	87%	93%	98%	
2015	69%	71%	72%	76%	77%	80%	86%	91%	
2014	64%	67%	66%	70%	71%	75%	80%	85%	92%
2013	55%	58%	59%	61%	62%	65%	70%	75%	81%
2012	43%	46%	47%	50%	50%	53%	57%	61%	66%
2011	36%	37%	38%	41%	42%	43%	47%	50%	55%
2010	31%	33%	34%	36%	37%	39%	42%	45%	49%
2009	26%	27%	28%	30%	31%	33%	36%	38%	41%
2008	23%	24%	25%	27%	27%	29%	32%	34%	37%
2007	21%	22%	23%	25%	26%	27%	30%	32%	35%
2006	20%	22%	23%	24%	25%	27%	29%	32%	35%
2005	19%	21%	22%	24%	25%	26%	29%	31%	34%
2004	18%	19%	19%	21%	22%	24%	26%	29%	31%
2003	15%	17%	17%	19%	19%	21%	23%	25%	28%
2002	13%	14%	15%	16%	17%	18%	20%	22%	24%
2001	12%	13%	14%	16%	16%	17%	19%	22%	24%
2000	10%	12%	12%	14%	15%	15%	17%	19%	22%

From: Camacho, Marina
Sent: Thursday, September 26, 2024 6:09 PM
To: Kristen Seaburn
Subject: RE: C&I Database and Exemptions

Kristen,

Can you please ask Assessor Parish to provide me with a copy of what he intends to distribute for C&I? Also, will there be any updates to Exemptions?

Thank you,

Marina Camacho
Assessor, County Clerk-Recorder
County of Monterey

(831) 755-5874 fax: (831) 755-5435
e-mail: camachom@countyofmonterey.gov
168 W Alisal St, First Floor
Salinas, CA 93901



Please be advised that **as of April 19, 2024 at 5:00PM**, my **NEW** email address will be: camachom@countyofmonterey.gov. The **NEW** County of Monterey web address is now CountyofMonterey.Gov. Kindly update your records accordingly. Thank you.

This change is part of the County's commitment to meeting the rigorous security standards of the Department of Homeland Security.

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From: Kristen Seaburn <kseaburn@asr.ocgov.com>
Sent: Wednesday, September 25, 2024 10:29 AM
To: Camacho, Marina <CamachoM@countyofmonterey.gov>
Subject: RE: C&I Database and Exemptions

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Hello Assessor Camacho,

Thank you for your patience with the response. Mr. Parrish will have an updated C&I report for the committee. I will pass it along to you when it becomes available.

There will not be a report for Exemptions.

Cordially,



Kristen Seaburn

Confidential Executive Assistant to
Claude Parrish, Assessor
County of Orange Assessor Department
Email: kseaburn@asr.ocgov.com
Direct: 714-834-2995
Office: 714-834-2777
Fax : 714-558-6827
500 South Main Street, Suite 103
Orange, CA 92868
ocassessor.gov

From: Camacho, Marina <CamachoM@countyofmonterey.gov>
Sent: Wednesday, September 18, 2024 12:52 PM
To: Kristen Seaburn <kseaburn@asr.ocgov.com>; Kristen Seaburn <kseaburn@asr.ocgov.com>
Subject: C&I Database and Exemptions

Attention: This email originated from outside the County of Orange. Use caution when opening attachments or links.

Good afternoon Assessor Parrish,

I am a little late sending out this request out to everyone, it's been a busy month. In preparation for the CAA Annual Conference to take place on Wednesday, October 9, 2024. I am sending a request for reports to all Chairs and Acting Chairs of Standards Subcommittees and Ad-hoc Committees. Will there be an updates to the C&I or Exemptions? If you have changes, please send me a written narrative of your reports so I can add to the agenda package.

Have great day!

Marina Camacho
Assessor, County Clerk-Recorder
County of Monterey

(831) 755-5874 fax: (831) 755-5435
e-mail: camachom@countyofmonterey.gov
168 W Alisal St, First Floor
Salinas, CA 93901



2024 JUL 30 PM 2:53

OFFICE MEMORANDUM

Date: July 30, 2024
To: Claude Parrish Assessor
From: Yvonne Herrell *Yvonne Herrell* Business Manager
Subject: CoStar Commercial Real Estate Database

CoStar advertises itself as: *The most comprehensive platform for commercial real estate information, analytics, and news.*

The County of Orange first entered a contract with CoStar on 6/30/2009. Since then, CoStar has significantly increased their licensing fees.

Currently, Orange County is under a 5-year contract which will expire 6/30/2027. With a 5-year contract pricing per license was agreed upon resulting in some savings. We are in the 11-50 user bracket of pricing with the current monthly price per license is as follows:

Year 3	Year 4	Year 5
\$375.00	\$400.00	\$425.00

A couple of weeks ago we wanted to increase our number of licenses, while remaining in the same pricing bracket and CoStar wanted these new licenses to be billed at the current list rate for Counties at \$430.00 per month per license.

After sharing that either we obtain the new licenses at our current monthly rate for the remainder of the contract term or renegotiate the entire contract, CoStar agreed to honor our existing pricing.

CoStar's focus appears to have shifted from individual and small users to large corporate users nationwide. Understandably, some Counties are unable to afford CoStar.

Similar services, all for a fee, can be obtained from:

- Trepp
- DataTree
- Crexi
- Compstak
- RPR Commercial
- Cred IQ
- Reonomy

Please let me know if you need any additional information.

CoStar Contract Pricing

Annual License	Year 1 Per License	Year 2 Per License	Year 3 Per License	Year 4 Per License	Year 5 Per License
1-10 Users	\$8,100/yr	\$8,400/yr	\$8,700/yr	\$9,000/yr	\$9,300/yr
11-50 Users	\$3,900/yr	\$4,200/yr	\$4,500/yr	\$4,800/yr	\$5,100/yr
51-100 Users	\$4,800/yr	\$4,800/yr	\$4,800/yr	\$4,800/yr	\$4,800/yr

From: Stedifor, Jarret <stediforj@saccounty.gov>
Sent: Wednesday, September 18, 2024 1:30 PM
To: Camacho, Marina
Subject: RE: Dark Stores

[CAUTION: This email originated from outside of the County. Do not click links or open attachments unless you recognize the sender and know the content is safe.]

Marina,

It will be a great time to catch up. Also my recently retired wife will be joining me for the first time at one of these conferences and I would love to introduce you two. There have been no updates or changes on Dark Store. I know I suggested last time that we might want to consider getting rid of this Ad-Hoc Subcommittee since I think we have gathered a great deal of information on the website for Assessor's and staff to use to combat this type of argument, and I think (at least here in Sacramento) that Tax reps are moving on from this type of argument.

What do you think?

Jarret D. Stedifor
Assistant Assessor
Sacramento County Assessor's Office
3636 American River Drive Suite 200
Sacramento, Ca. 95864-5952
Telephone Number: (916) 876-6850
FAX Number: (916) 875-0765
E-Mail Address: stediforj@saccounty.gov
Assessor's Website: <https://assessor.saccounty.gov>

From: Camacho, Marina <CamachoM@countyofmonterey.gov>
Sent: Wednesday, September 18, 2024 12:54 PM
To: Stedifor, Jarret <stediforj@saccounty.gov>
Subject: Dark Stores

EXTERNAL EMAIL: If unknown sender, **do not** click links/attachments.
If you have concerns about this email, please report it via the Phish Alert button.

Good afternoon Jarret,

I hope you had a great vacation and looking forward to hearing all about it in couple of weeks 😊.

I am a little late sending out this request out to everyone, it's been a busy month. In preparation for the CAA Annual Conference to take place on Wednesday, October 9, 2024. I am sending a request for reports to all Chairs and Acting Chairs of Standards Subcommittees and Ad-hoc Committees. Will there be an update to the Dark

Stores? If you have changes, please send me a written narrative of your reports so I can add to the agenda package.

Have great day!

Marina Camacho
Assessor, County Clerk-Recorder
County of Monterey

(831) 755-5874 fax: (831) 755-5435
e-mail: camachom@countyofmonterey.gov
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From: Leslie Morgan <lmorgan@shastacounty.gov>
Sent: Wednesday, September 18, 2024 1:10 PM
To: Camacho, Marina
Cc: Vincent P. Kehoe
Subject: RE: Mapping-GIS

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Marina,

Thank you for your request. I'm including Vince too since so much will overlap Education.

The CCMA is currently meeting weekly to prepare for a virtual Mapping/GIS Conference on October 23-24, 2024. As of the 9/18 meeting they are working on getting registration forms out with the cost remaining the same as the 2023 virtual conference. They continue to work on combining with the IT Conference and are focusing those efforts on Spring 2025. Due to ongoing limitations of some counties, they are hoping to have a hybrid format available for attendees. They've also discussed a how to document for mapping, and I suggested that they consider turning that how to into a training session that could be offered.

Leslie Morgan

From: Camacho, Marina <CamachoM@countyofmonterey.gov>
Sent: Wednesday, September 18, 2024 1:02 PM
To: Leslie Morgan <lmorgan@shastacounty.gov>
Subject: Mapping-GIS

 **EXTERNAL SENDER:** Do not follow links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon Leslie,

I hope all is going well with your week 😊. I am a little late sending out this request out to everyone, it's been a busy month. In preparation for the CAA Annual Conference to take place on Wednesday, October 9, 2024. I am sending a request for reports to all Chairs and Acting Chairs of Standards Subcommittees and Ad-hoc Committees. Will there be updates to Mapping-GIS? If you have changes, please send me a written narrative of your reports so I can add to the agenda package.

Have great day!

Marina Camacho
Assessor, County Clerk-Recorder
County of Monterey

(831) 755-5874 fax: (831) 755-5435

e-mail: camachom@countyofmonterey.gov
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From: Laura Avila <avilal@kerncounty.com>
Sent: Wednesday, October 2, 2024 10:26 AM
To: Camacho, Marina
Subject: RE: Real Property Chief Report and Natural Resources

[CAUTION: This email originated from outside of the County. Do not click links or open attachments unless you recognize the sender and know the content is safe.]

Hi Marina,

Not much to report yet, since both conferences will be after our meeting.

Natural Resources –

Our first conference is scheduled for 10/23-24 in Sacramento. As of 10/1/2024, we have 46 registrants and will cap it at 50 for this year. Agenda topics are starting to trickle in. I will report back at the next meeting our success.

Real Property Chiefs –

Their conference is scheduled for 10/17-18 in Bass Lake. I will report back at the next meeting their main topics of discussion.

Thanks,
Laura

From: Camacho, Marina <CamachoM@countyofmonterey.gov>
Sent: Wednesday, September 18, 2024 12:59 PM
To: Laura Avila <avilal@kerncounty.com>
Subject: Real Property Chief Report and Natural Resources

CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or provide information unless you recognize the sender and know the content is safe.

Good afternoon Ms. Avila 😊 .

I hope all is going well. I am a little late sending out this request out to everyone, it's been a busy month. In preparation for the CAA Annual Conference to take place on Wednesday, October 9, 2024. I am sending a request for reports to all Chairs and Acting Chairs of Standards Subcommittees and Ad-hoc Committees. Will there be updates to the Real Property and Natural Resources? If you have changes, please send me a written narrative of your reports so I can add to the agenda package.

See you soon and have great day!

Marina Camacho
Assessor, County Clerk-Recorder
County of Monterey