



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE MEETING DRAFT AGENDA

Thursday, October 10, 2024
8:00 a.m. – 10:00 a.m.
Vespera on the Beach
Pismo Beach, California

Join Zoom Meeting

<https://us06web.zoom.us/j/85718690829?pwd=iUiaeO86CEaiWu320ZzQdqyJdEQE9I.1>

Meeting ID: 857 1869 0829
Passcode: 737241

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* indicates attachment included

1. Call to Order Wynn
2. Roll Call of Executive Committee Members Duckels
3. Adopt Agenda Wynn
4. Consent Agenda - **ACTION ITEM**
 - A. August 8, 2024, Executive Committee Meeting Minutes*
5. President's Report Wynn
6. Correspondence* Wynn
7. Unfinished Business
 - A. Bylaw and Policy Manual Changes
 - B. Shared Systems Contracts
8. New Business Wynn
 - A. Legislative Analyst Contract Renewal (**ACTION ITEM TBD**)
 - B. CoStar FTC Investigation Los Angeles County Support Letter*
 - C. Photovoltaic Systems Survey (**ACTION ITEM**)*
 - D. New Affiliate: Northern Appraisal Council (NAC) (**ACTION ITEM**)*
9. Committee Reports
 - A. Education Kehoe
 - B. Standards Camacho

- | | | |
|---|----------------------------------|---------------|
| C. | Legislative | Scott |
| D. | Treasurer/Finance Committee* | Freitas |
| E. | By-Laws, Resolutions, and Awards | Prang |
| F. | History and Preservation | Rooney |
| G. | Conference | Menvielle |
| H. | Audit Committee | Ford |
| I. | Information Technology | Aldana |
| J. | Executive Ad-Hoc Committees | |
| i. | Aircraft Advisory Subcommittee | Prang |
| ii. | BOE Survey | Duckels |
| ii. | CSAC Representative | Rooney |
| iii. | Embedded Software | Stone |
| iv. | IAAO Representative | Marks |
| v. | Shared Systems: eforms/SDR/eSDR | DePaul |
| vi. | State Controller's Office (SCO)* | Morgan/Marks |
| vii. | Logo Redesign | Torres |
| 10. Association Management Staff Report | | Sean McDonald |
| 11. Board of Equalization (BOE) Staff Report | | |
| 12. California County Assessors' Information Technology Authority (CCAITJPA) Report | | Gaekle |
| 13. Announcements/Good of the Order | | |
| 14. Adjourn | | |

2024 California Assessors' Association Executive Committee



Christina Wynn	President	Sacramento
Kristine Lee	Immediate Past President	Kings
Jeffrey Prang	President-Elect	Los Angeles
Kristen DePaul	Vice President	Modoc
Tara Freitas	Treasurer	Tulare
Stephen Duckels	Secretary (Ex-officio/Non-voting)	Yuba

Presidential Appointments

Shelly Scott	Marin
Marina Camacho	Monterey
Vincent Kehoe	Mariposa
Larry Stone	Santa Clara
John Tuteur	Napa

Regional Representatives

Joaquin Torres	Bay Area Assessors' Association	San Francisco
Chris Wilhite	Central/Southern California Assessors' Assn	San Bernardino
Kaenan Whitman	Northern California Assessors' Assn	Tuolumne



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE MEETING MINUTES

Thursday, August 8, 2024
PlumpJack Inn, Palisades Tahoe

1. The meeting was called to order at 8:30 a.m. by CAA President Christina Wynn.

2. Roll Call of Executive Committee Members

Assessor Duckels called the roll and the following participated in the meeting:

President: **Christina Wynn**, Sacramento County
Immediate Past President: **Kristine Lee**, Kings County
President-Elect, **Jeffrey Prang**, Los Angeles County
Vice-President, **Kristen DePaul**, Modoc County
Treasurer: **Tara Freitas**, Tulare County
Secretary: **Stephen Duckels**, Yuba County

Presidential Appointments

Shelly Scott, Marin County
Marina Camacho, Monterey County
Vincent Kehoe, Mariposa County
Larry Stone, Santa Clara County
John Tuteur, Napa County

Regional Representatives

Joaquin Torres, Bay Area Assessors' Association, San Francisco County
Chris Wilhite, San Bernardino County, Central/Southern California Assessors' Association
Kaenen Whitman, Northern California Assessors' Association

3. Adopt Agenda
MSCU (Tuteur/Stone) to approve the agenda with the addition of the action item to appoint an Ad Hoc Committee for CAA logo redesign and an action item on AB 2353 from the Legislative Committee.

4. Consent Agenda
MSCU (Tuteur/Stone) to approve the consent agenda.
 - A. April 25, 2024, Executive Committee Meeting Minutes
 - B. May 16, 2024, Executive Committee Meeting Minutes
 - C. June 20, 2024, Executive Committee Meeting Minutes, includes the report of the June 27, 2024, Vote on Shared Systems Contracts

D. Finance Committee 2nd Quarter 2024 Financial Report

5. President's Report

Assessor Wynn reported on her presidential activities for CAA since the April meeting:

A virtual meeting with Assessor Rooney and the representatives from CSAC

May 13 attended the AAPI event at the State Capital.

May 16 Legislative and Executive committee meetings

May 23 attended the annual joint CAA/CADA meeting

May 30 attended the CCAITA Board Meeting

May 30 attended a CAA and CSAC legislative discussion meeting with Assessors Rooney and Scott

June 3 attended a Bylaws Committee Meeting

June 20 attended the Legislative and Executive Committee meetings

June 11 gave a presentation on Prop 19 to the fixed Prop 19 now group

CAA received two press contacts: One was related to the judges' bill, and that was handled via coordination with the legislative committee. The other was related to a San Francisco housing proposal and was referred to Assessor Torres and staff for response.

6. Correspondence

Assessor Wynn reported the following items had been included in the agenda package for information:

Legislative Bill Letters:

1) April 19, 2024: AB 1868 Property taxation: assessments: affordable housing. Opposition removed

2) AB 1879 (Gipson) Electronic signatures. Sponsor/Support

3) AB 2897 (Connolly) Definition of community land trusts: Support

4) AB 3141 (Gipson) Property taxation: possessory interests: seaport environmental improvements. Oppose

5) AB 3268 Possessory Interest. Neutral

6) SB 871. CAA Support to SB 871 if SCA 6 is amended

7) SB 1164 Accessory Dwelling Units. Updated oppose letter

8) SCA 6. Support

Other Correspondence:

9) Yolo Community Foundation acknowledgement for Leadership Academy Fees (Jun 10, 2024)

10) Correspondence from BOE Member Mike Schaefer (June 12, 2024)

11) Correspondence from BEO Member Mike Schaefer re Market Values of Homes (July 10, 2024)

12) Assessor Wynn correspondence to Yvette Stowers of the Board of Equalization regarding Property Valuation Related to Proposition 8 and

Disaster Relief (July 3)

7. Unfinished Business

A. Bylaw and Policy Manual Changes. Assessor Prang reviewed the updates to the Bylaws and Policy Manual that were requested by the Executive Committee and members at previous meetings. Those items have been addressed and it is the hope of the Bylaws Committee to present these items for approval at the meeting of the members in October.

Assessor Wynn thanked Assessor Prang and his staff member Lawrence Liu for their work on these proposed bylaws.

B. CAA Insurance Policies: *CAA policy periods for Nonprofit Business Operations Insurance and Director and Officer Insurance are from 11/10/2023 – 11/10/2024.* The report from the prior meeting was for the JPA policies, not CAA.

8. New Business

A. Treasurer and Finance Committee Recommendations:

i. Receive and file the tax returns as prepared by Gunning & Gunning CPAs.

MSCU Tuteur/Whitman to receive and file the tax returns, as presented.

ii. Approve the usage of Bill.Com for payments and its audit tracking and approval procedures for the CAA Accounts. **MSCU (Tuteur/Whitman) to approve the usage of bill.com for payment processing.**

iii. Approve that all conference funds be managed by the CAA Treasurer and expended from the CAA accounts. **MSCU (Stone/Tuteur) to approve the management of all CAA conference funds, including BAAA and NCAA, from the CAA accounts.**

iv. Provide approval to the Treasurer to open Short-Term CDs. **MSCU (Tuteur/Scott) to approve the opening of short-term CD accounts by the CAA Treasurer.**

9. Committee Reports

A. Education

Assessor Kehoe reported the committee met on August 7 and had no action items to present at today's meeting.

B. Standards

Assessor Camacho reported the committee met on August 7 and had no action items to present at today's meeting.

C. Legislative

Assessor Scott reported the committee met on August 7 and had one action item for today's meeting.

i) Action Item: Position on AB 2353

MSCU (Tuteur/Whitman) to approve position of Amend the CAA position from Oppose Unless Amended to neutral on AB 2353:

Property tax: An act to add Section 4985.05 to the Revenue and Taxation Code.

D. Treasurer/Finance

Assessor Freitas provided the bank balances as of June 30th:

Checking: 107,383

Conference Checking: 28,756

Savings: 63,643

Shared Systems: 431,383.61

The remainder of her report were in today's action items.

E. By-Laws, Resolutions, and Awards

Reported under Unfinished Business in today's agenda.

F. History and Preservation

No report.

G. Conference

Assessor Menvielle presented his committee report and noted the 2025 Annual Conference will be hosted by Orange County Assessor Parrish and 2026 CAA Annual Conference will be tentatively hosted by Riverside Assessor Aldana.

Assessor Bordonaro also reviewed the agenda for the upcoming CAA Annual Conference in Pismo Beach.

H. Audit Committee

Assessor Ford and his committee will present the annual audit report at the October meeting.

I. Information Technology

Assessor Aldana reported the IT group will have a session at the October conference. Registration will open soon.

J. Executive Ad-Hoc Committees

i. Aircraft Advisory Subcommittee

Assessor Prang reported there are no action items at this time.

ii. BOE Survey

Assessor Duckels reported that he and Assessor Wynn will be meeting with the BOE in September.

ii. CSAC Representative

No report

iii. Embedded Software

No report.

iv. IAAO Representative

Assessor Marks shared that his county will be presented with the Distinguished Assessment Agency Award at the upcoming IAAO conference. He also reported he is encouraging appraisers to join and has negotiated a new appraiser dues amount of \$95/year.

v. Shared Systems: eforms/SDR/eSDR

Assessor DePaul reported she is still in need of eight counties to sign the new MOU for shared systems.

i. State Controller's Office (SCO)

No report.

vii. Logo Redesign

MSCU (Tuteur/Torres) to approve the addition of an Ad Hoc Committee for CAA logo redesign with the following members: San Francisco (chair), San Bernardino, Napa, Los Angeles, San Luis Obispo.

10. Association Management Staff Report

Jenifer McDonald's report was informational. She was asked about enhancements to the website to include document storage for committee meetings and correspondence.

11. Board of Equalization (BOE) Staff Report

David Yeung thanked the CAA for this meeting but had no further report.

12. California County Assessors' Information Technology Authority (CCAITJPA) Report

No report.

13. Announcements/Good of the Order

Assessor Wynn thanked Assessor Duckels and his staff from Yuba County for an outstanding meeting.

Assessor Duckels provided a printed copy of the Roll Survey and will send a final copy once all counties have reported. He also thanked the Yuba County Assessors Office staff, his NCAA colleagues, Jenifer McDonald and her team and Assessors and staff for making this a successful conference.

Birthday wishes from all at CAA for Robert Isozaki of Los Angeles County>

14. Adjourned at 9:56 a.m.



2024 California Assessors' Association Executive Committee

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Kristine Lee	Immediate Past President	Kings
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Chris Wilhite	Central/Southern California Assessors' Assn	San Bernardino
Kaenan Whitman	Northern California Assessors' Assn	Tuolumne



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

CORRESPONDENCE

August 21, 2024

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Vice President
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Treasurer
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Ex-Officio/Secretary
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Committee Chairs
Standards
MARINA CAMACHO
Monterey County
Legislative
SHELLY SCOTT
Marin County
Education
VINCENT KEHOE
Mariposa County

*Past President

The Honorable Gavin Newsom
Office of the Governor
State Capitol
Sacramento, CA 95814

RE: AB 1879 (Gipson) Property taxation: filing – **Request for Signature**

Honorable Governor Newsom,

Representing the 58 elected County Assessors of the California Assessors' Association (CAA), I write as a proud sponsor and supporter of Assembly Bill 1879 (Gipson).

The CAA strives to improve assessment procedures and related State laws for the public good, and we believe AB 1879 does exactly that. AB 1879 will remove the need for taxpayers to submit a "wet" signature if that County Assessor allows electronic form submissions. Currently, even if an Assessor accepts electronic forms, taxpayers may still be required to mail a "wet" signature. This repetitive and time-consuming practice can be a challenge for taxpayers, particularly those with mobility or transportation issues, and it is not the most efficient or effective process for Assessors' Offices. Additionally, AB 1879 will allow Assessors to accept all State Board of Equalization forms electronically; not only property statements, as is the case under current law.

AB 1879 will reduce duplicative work within Assessors' Offices and the need to track both electronic and paper filings. Many Assessors across the state recognize the environmental need to reduce paper correspondence and are moving toward a digital government environment. We recognize that not every County Assessor has the ability to accept electronic forms; hence AB 1879 continues to provide Assessors with the option of offering electronic forms.

Providing quality public service for our shared constituents is a priority of the CAA and we commend Assemblymember Gipson for his leadership on this matter. It is for these reasons that we respectfully request your signature on AB 1879.

Respectfully,

Christina Wynn

President, California Assessors' Association
Sacramento County Assessor



JEFFREY PRANG
ASSESSOR
COUNTY OF LOS ANGELES
500 WEST TEMPLE STREET, ROOM 320
LOS ANGELES, CALIFORNIA 90012-2770
assessor.lacounty.gov
(213) 974-3101



September 16, 2024

Kathleen Clair, Esq.
Attorney, Anticompetitive Practices Division
Federal Trade Commission
600 Pennsylvania Avenue, NW
Washington, DC 20580
kclair@ftc.gov

Dear Ms. Clair:

FEDERAL TRADE COMMISSION INVESTIGATION INTO COSTAR - SUPPORT

I am writing to you as the Los Angeles County Assessor to express my interest in offering any assistance to the Federal Trade Commission (FTC) in support of its investigation into the practices of CoStar Group Inc. (CoStar), including those raised in the FTC's amicus brief in the matter CoStar Group Inc., et al. v. Commercial Real Estate Exchange, Inc., Ninth Circuit Court of Appeals, Case No. 23-55662.

As the agency responsible for the fair and accurate assessment of property values within Los Angeles County, I understand the importance of maintaining fair competition and transparency in the real estate data and services market. My office has been a long-time customer of CoStar, relying on their comprehensive platform to access commercial real estate data and analytics related to property sales, leases, market trends, and property valuation.

Over the years, my office has found that negotiating and contracting with CoStar is a challenging process. CoStar's complex pricing structures, rigid contract terms, and limited flexibility have made it difficult to achieve the desired platform in the best interests of my office and of the public I represent. Not to mention the lack of viable alternatives in the marketplace that provide the same or similar services offered by CoStar has dampened my office's ability to find competitive services or make a meaningful change.

Pricing Structure

Over a six-year period, CoStar's pricing per license has steadily increased: 43 percent from 2021 to 2022, 10 percent from 2022 to 2024, and 16 percent from 2024 to the present. These pricing adjustments have been explained by CoStar as the standard rate of increase due to inflation and data improvements in the software. However, there is little clarity on how the new rates are

determined and calculated. The lack of a detailed explanation from CoStar makes it difficult to assess the fairness of the pricing and raises concerns about the overall cost management of our contract.

Contract Terms

CoStar's subscriptions leave little room for customization. Historically, their subscriptions allowed for services that were tailored to my office geographically – Los Angeles County. However, during our renewal negotiations, my office was provided only two options for renewal both of which included the CoStar Suite package with the "National Data Plan" as a mandatory requirement. My office was also advised that CoStar would not accommodate a cafeteria-style subscription. Both subscription services offered were presented as full pre-packaged bundles, and no concessions would be made to tailor the subscription to the needs of my office.

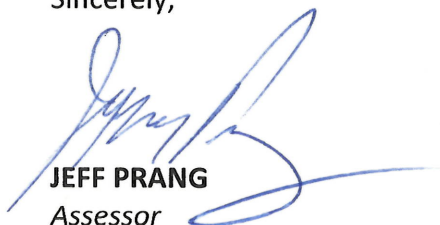
Other public agencies like mine have also been significantly impacted by CoStar's business practices. As an officer of the California Assessors' Association (CAA), I meet regularly with all elected assessors throughout California's 58 counties. Similar experiences with CoStar have been shared among the members of the CAA. The business practices of CoStar are so pervasive that the CAA has formed an ad-hoc committee to explore alternatives for acquiring services similar to those provided by CoStar.

Our office is committed to supporting efforts that promote fair competition, transparency, and integrity in the marketplace. We believe that our expertise and data resources could be of significant value to the FTC in pursuing this case. We are prepared to provide any relevant data, expert analysis, or other forms of support that the FTC might find helpful. Our team of experienced professionals is ready to work closely with your staff to ensure that any information we provide is accurate, timely, and tailored to the specific needs of your investigation.

Please let us know how we can best support your efforts. We are available to discuss further details at your earliest convenience and look forward to the opportunity to assist the FTC with this important matter.

Thank you for your attention, and we hope to contribute to ensuring a fair and competitive market for all involved.

Sincerely,



JEFF PRANG
Assessor

JP:LL:ac



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE ACTION ITEM

Christina Wynn
Sacramento County
[wynnc@saccounty.gov](mailto:wynnnc@saccounty.gov)

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* **Kristine Lee**
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President-Elect
Jeffrey Prang
Los Angeles County
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Vice President
Kristen DePaul
Modoc County
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Treasurer
TARA FREITAS
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Tuolumne County (NCAA)
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Ex-Officio/Secretary
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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 ☐

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

CAA Lifing Survey



Category:
Equipment Type:
Date of Survey:
County:
Surveyor Name/Title:
Current CAA Life:
Proposed Survey Life:

* 1. PUBLICATIONS

- | | | |
|---|-----|----|
| a. Did you review any publications or reports of a lifing study for this equipment? | Yes | No |
| b. Name of Publication: | | |
| c. Date of Publication: | | |
| d. Source: | | |

* 2. FIELD INSPECTION

- | | | |
|-----------------------------------|-----|----|
| a. Date of Inspection: | | |
| b. Equipment Owner Name: | | |
| c. Picture of Equipment Obtained? | Yes | No |

3. CURRENT COST

- | | |
|--------------------|--|
| a. \$: | |
| b. Source: | |
| c. Date of Survey: | |

* 4. INDUSTRY INTERVIEW

- | | |
|---|--|
| a. Interviewee Name: | |
| b. Date of Interview: | |
| c. Type of Interview (phone, email, mail, in-person, etc.): | |
| d. Provide notes from interview and/or completed interview questionnaire. | |

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



CAA Lifting Survey

5. IN-HOUSE AUDIT REVIEW	
a. Invoices reviewed?	Yes No
i. Seller's Name:	
ii. Sales Price:	
iii. Trade In Allowance:	
iv. Purchase Date:	
v. Disposal Date:	
b. Purchase and Disposal Dates of Equipment	
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?	Yes No
b. If other counties are using different lives, why?	
i. Do other counties have a lifting study of their own?	Yes 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?	Yes No
* 8. Has BOE been contacted by industry to conduct a Property Tax Valuation Study (BOE-401)?	Yes No

* MANDATORY--These sections must be filled out.



CAA Lifing Survey

SUMMARY OF FINDINGS AND RECOMMENDATIONS:



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%



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

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* Kristine Lee
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President-Elect
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Education

VINCENT KEHOE
Mariposa County

EXECUTIVE COMMITTEE ACTION ITEM

**FROM: Assessor Stephen Duckels, Yuba County
President, Northern California Assessors' Association**

DATE: 10/10/2024

SUBJECT: Northern Appraisal Council affiliation with the CAA

RECOMMENDED ACTION(S): The Northern California Assessors Association recommends that the Executive Committee approve the Northern Appraisal Council as an affiliate organization of the CAA.

BACKGROUND/DISCUSSION: The Northern Appraisal Council (NAC) was formed on May 2, 1986. Its current membership is made up of 16 Northern California counties (Butte, Colusa, Glenn, Humboldt, Lassen, Lake, Mendocino, Modoc, Plumas, Shasta, Sierra, Siskiyou, Sutter, Tehama, Trinity and Yuba). Its purpose is to have an annual two-day conference to promote uniformity and the exchange of information among counties and to attain 12 hours of BOE approved training credits for attending appraisers. The NAC is mostly member driven but is open to non-member counties becoming members and/or attending its conference. Officers of the NAC include President, Bob Buckner (Colusa), Vice President, Pete Jensen (Sutter), and Secretary-Treasurer, Dana Dogali-Baker (Glenn).

The Northern California Assessors Association (NCAA) recommends that the NAC be affiliated with the CAA to provide them with structure consistent with the CAA Bylaws. In preparation for affiliation the CAA Bylaws Committee reviewed and approved the NAC's Bylaws.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: _____

Second by: _____

Passed: Yes ☐ No ☐

Unanimous: Yes ☐ No ☐



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TREASURER'S REPORT

To the Executive Committee

For the CAA Executive Committee Meeting

October 10, 2024

1. The 3rd Quarter 2024 Financial Statements were completed by Jenifer McDonald, Account Manager, reviewed by Tara Freitas, Treasurer and approved via email by the finance committee.
2. The account balances as of September 30, 2024, were as follows:

a. Main Checking Account	\$190,614.70
b. Savings Account	\$63,645.52
c. Shared Systems Account	\$164,963.92
d. Conference Account	\$21,329.63
3. CDs
 - a. We opened three 7-month term CDs at 4.16% interest, maturity of April 16, 2025.
 - i. 2-\$100,000 CDs from the Shared Systems account.
 - ii. 1-\$30,000 CD from the CAA savings account.



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FINANCE COMMITTEE REPORT

To the Executive Committee

For the CAA Executive Committee Meeting

October 10, 2024

1. Bill.com

- a. Bill.com account was opened to facilitate bill pay.

2. 2023 Tax Returns

- a. 2023 tax returns were approved by Assessor Tara Freitas and submitted by Jacob Gunning, CPA.

3. CDs

- a. We opened three 7-month term CDs at 4.16% interest, maturity of April 16, 2025.
 - i. 2-\$100,000 CDs from the Shared Systems account.
 - ii. 1-\$30,000 CD from the CAA savings account.

State Controller's Committee on County Tax Collecting Procedures

The committee met via Zoom on Friday, September 13, 2024. This was the first meeting since October 28, 2022. There were several SCO changes in staff and Jordan and I are new to the committee. They had two main topics on the agenda.

They are creating an Excess Proceeds Tax Guide. This has been in development for quite some time and there were some pending notes and updates from the 2022 minutes. They've asked all of us to read the guide and provide input by November 15th.

There was discussion on AB2353. There is a question that the group has for the CAA. They've asked if there is a particular format that should be created for the requests from taxpayers and to/from the Assessor's offices. The concern was consistency across multiple jurisdictions when a single developer is going through the process and filing for the exemption during CIP in multiple jurisdictions. My initial feedback was that it would be any easy request between our TC and Assessor; however, I could see where some of the questions around portion exempt, notifications, etc can get confusing.

The next meeting will be scheduled for January or February 2025. The goal is to have two meetings a year.