



# 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=iUiaeO86CEaiWu320ZzQdqvJdEQE9I.1>

Meeting ID: 857 1869 0829

Passcode: 737241

Dial by your location

• +1 669 444 9171 US

\* indicates attachment included

- |    |  |         |
|----|--|---------|
| 1. | Call to Order  | Wynn    |
| 2. | Roll Call of Executive Committee Members                                   | Duckles |
| 3. | Adopt Agenda   | Wynn    |
| 4. | Consent Agenda - <b>ACTION ITEM</b>  |         |
|    | 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 ( <b>ACTION ITEM TBD</b> )         |         |
|    | B. CoStar FTC Investigation Los Angeles County Support Letter*             |         |
|    | C. Photovoltaic Systems Survey ( <b>ACTION ITEM</b> )*                     |         |
|    | D. New Affiliate: Northern Appraisal Council (NAC) ( <b>ACTION ITEM</b> )* |         |
| 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  
Chris Wilhite  
Kaenan Whitman

Bay Area Assessors' Association  
Central/Southern California Assessors' Assn  
Northern California Assessors' Assn

San Francisco  
San Bernardino  
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 30<sup>th</sup>:

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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Chris Wilhite	Central/Southern California Assessors' Assn	San Bernardino
Kaenan Whitman	Northern California Assessors' Assn	Tuolumne



# CALIFORNIA ASSESSORS' ASSOCIATION

## EXECUTIVE COMMITTEE

**President**  
**CHRISTINA WYNN**  
Sacramento County  
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**Immediate Past President**  
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**President-Elect**  
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**Vice President**  
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**CHRIS WILHITE**  
San Bernardino County (CSCAA)  
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**KAENAN WHITMAN**  
Tuolumne County (NCAA)  
[kwhitman@co.tuolumne.ca.us](mailto:kwhitman@co.tuolumne.ca.us)

**Ex-Officio/Secretary**  
**STEPHEN DUCKELS**  
Yuba County  
915 8<sup>th</sup> 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

\*Past President

## CORRESPONDENCE

August 21, 2024

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

Kathleen Clair, Esq.

September 16, 2024

Page 2

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

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

Immediate Past President  
\* Kristine Lee  
Kings County  
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President-Elect  
Jeffrey Prang  
Los Angeles County  
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Vice President  
Kristen DePaul  
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Treasurer  
TARA FREITAS  
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### Presidential Appointments

Shelly Scott  
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Vincent Kehoe  
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John Tuteur  
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Regional Representatives  
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Chris Wilhite  
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Kaenan Whitman  
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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

## EXECUTIVE COMMITTEE ACTION ITEM

**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](http://www.placer.ca.gov/assessor) • E-mail: [assessor@placer.ca.gov](mailto: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".

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:														
CAA LIFING SURVEY															
<b>* 1. PUBLICATIONS</b> <table border="0"> <tr> <td>a. Did you review any publications or reports of a lifing study for this equipment?</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>b. Name of Publication:</td> <td colspan="2"></td> </tr> <tr> <td>c. Date of Publication:</td> <td colspan="2"></td> </tr> <tr> <td>d. Source:</td> <td colspan="2"></td> </tr> </table>				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:		
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:															
<b>* 2. FIELD INSPECTION</b> <table border="0"> <tr> <td>a. Date of Inspection:</td> <td colspan="2"></td> </tr> <tr> <td>b. Equipment Owner Name:</td> <td colspan="2"></td> </tr> <tr> <td>c. Picture of Equipment Obtained?</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> </table>				a. Date of Inspection:			b. Equipment Owner Name:			c. Picture of Equipment Obtained?	Yes	No			
a. Date of Inspection:															
b. Equipment Owner Name:															
c. Picture of Equipment Obtained?	Yes	No													
<b>3. CURRENT COST</b> <table border="0"> <tr> <td>a. \$:</td> <td colspan="2"></td> </tr> <tr> <td>b. Source:</td> <td colspan="2"></td> </tr> <tr> <td>c. Date of Survey:</td> <td colspan="2"></td> </tr> </table>				a. \$:			b. Source:			c. Date of Survey:					
a. \$:															
b. Source:															
c. Date of Survey:															
<b>* 4. INDUSTRY INTERVIEW</b> <table border="0"> <tr> <td>a. Interviewee Name:</td> <td colspan="2"></td> </tr> <tr> <td>b. Date of Interview:</td> <td colspan="2"></td> </tr> <tr> <td>c. Type of Interview (phone, email, mail, in-person, etc.):</td> <td colspan="2"></td> </tr> <tr> <td>d. Provide notes from interview and/or completed interview questionnaire.</td> <td colspan="2"></td> </tr> </table>				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.		
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 Lifing 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 lifes, why?	
i. Do other counties have a lifing study of their own?	Yes      No
ii. How was the life determined?	
1. County:	
2. Interviewee/Title:	
<b>7. Have appeals been filed in your county or other counties with regards to the life of the equipment?</b>	Yes      No
<b>* 8. Has BOE been contacted by industry to conduct a Property Tax Valuation Study (BOE-401)?</b>	Yes      No

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



# CAA Lifting 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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Education  
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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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**KAENAN WHITMAN**  
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**CHRIS WILHITE**  
San Bernardino County (CSCAA)

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Mariposa County

## 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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**VINCENT KEHOE**  
Mariposa County

## 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 15<sup>th</sup>.

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.