



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

2024 October Shared Services SDR/e-SDR/BPSV 2024-25 FY Q1 Update

DATE: October 8th, 2024

FROM: Kristen DePaul CAA Vice President/Shared Systems Committee

SUBJECT: CAA Shared Services SDR/e-SDR/BPSV 2024-25 FY October Q1 Update

SDR/E-SDR/BPSV completed 20 filing seasons on 7/01/2024 with **37** counties participating in SDR and **21** in E-SDR. The following are highlights for 2024 completed season which started on 01/23/20024:

- **147,960** business property statements were submitted in 37 counties, bringing the overall total to **2,154,441** business property statements, this is **+9.51% YoY increase**.
- **24,904** business property statements were submitted via SDR bulk filing across 37 SDR participating counties that is **+36.69% YoY increase**. **NEW RECORD!** This brings the overall SDR total to **254,211** SDR bulk statements.
- **123,050** business property statements were submitted via e-SDR online filing across **21** participating counties that is **+5.28% YoY**. This brings the overall e-SDR total to **1,900,230** statements.
- **Orange** County is the number one county, with **41,737** statements representing **28.21%** for the total statements received in 2024, followed by **San Bernardino** and **Sacramento** Counties with **9.62%** and **9.01%** respectively.
- **Top 15** counties count for **94.53%** of the business property statements received in 2024.
- **37** Counties out of **37** SDR participating, experienced annual growth in SDR submitted statements, ranging from **6.90% to 100%** year over year – averaging an increase of **41.32% YoY** per county.
- **0** Counties out of **37** SDR participating, experienced annual decline in SDR submitted statements year over year.
- **17** Counties out of **21** e-SDR participating experienced annual growth in e-SDR submitted statements, ranging from **0.58% to 53.72%** year over year – averaging an increase of **13.79% YoY** per county lead by Ventura and Calaveras with **+51% YoY** and **+54% YoY** respectively.
- **2** Counties out of **21** e-SDR participating experienced annual decline in e-SDR submitted statements, ranging from **-0.09% to -99.48%** year over year lead by Tulare with **-99.48%** decrease.
- **74%** of businesses that filed in 2023 filed again in 2024, that represents **-1.33% decrease** in 2 years consecutive taxpayer retention year over year.
- **62%** of businesses that filed in 2022 filed again in 2023 and 2024, **same as before** in 3 years consecutive taxpayer retention year over year.
- **86%** of the businesses filed 2 times or more in last 20 years, while **77%** of the businesses filed 3 times or more.
- **3 weeks prior** to deadline (4/17 to 5/9) **84,189** statements were filed, that is **57%** of all statements - more than half of all statements are filed in last 3 weeks prior deadline.
- On **05/06/2024** (one day) the system process **14,510** statements or **9.8%** or total statements. **NEW RECORD!**
- On 05/07/2024 at 3 PM the system filing velocity peaked at **1 statements every 1.75 seconds** – that means the system receives more than **2,054 statements per hour** – **NEW RECORD!**
- **55,160 or 37.3%** statements were filed between May 1st and May 7th (deadline) – **that is 2 in 5 statements**.
- In 2023-24 FY the taxpayer support email total **4,481** a **77% increase** YoY, while county support emails totaled **2,740 or +6% YoY increase**.
- Counties like **Fresno, Solano, Tuolumne, Marin, Imperial, Ventura, Calaveras, Imperial** experienced healthy growth numbers as: **11%, 14%, 14%, 22%, 30%, 51% and 54% respectively**.

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VINCENT KEHOE

Mariposa County

SDR/E-SDR/BPSV 2024-25 FY SUPPORT AND OPERATIONS SCHEDULE:

The following is the updated operational schedule for the SDR/E-SDR/BPSV project support for the 2024-25 FY.

#	Date	Description	Status
1	11/01/2024	All counties feedback and requests regarding 2024 SDR/e-SDR/BPSV enhancements and fixes must be provided to SDR/e-SDR support team for analysis and triage and effort evaluation.	In Progress
2	11/15/2024	All SDR supported BOE forms revisions changes are frozen. Only revision changes available on BOE assessor web site accessed by Coordinating Assessor by this date will be consider for SDR Schema changes and added to SDR/e-SDR as sample forms.	In Progress
3	11/22/2024	All 2025 SDR/e-SDR Schema changes (if any) must be completed, and schema must be frozen for the 2024 SDR filing season.	In Progress
4	12/20/2024	All 2025 SDR/e-SDR/BPSV enhancements and fixes analysis and triage should be completed, and the final list of items will be passed to the development team for implementation	In Progress
5	01/10/2025	All 2025 SDR/e-SDR enhancements and fixes to be completed and ready for internal user acceptance testing (UAT).	In Progress
6	01/10/2025	Internal User Acceptance Testing (UAT) must be completed.	In Progress
7	01/10/2025	All participating counties that want to provide the following to the SDR support team: Assessor Info Changes County Seal to be printed on SDR forms. County Form Header info to appear on the SDR Forms County Contact Info to be listed on the website. County Filing instructions to be listed on the web site. If counties do not provide this data for 2025, 2024 data will be used.	In Progress
7	01/10/2025	Equipment Categories and Depreciation Tables must be provided by CAA to SDR/e-SDR Support team to be converted and uploaded for 2025 filing season.	In Progress
8	01/16/2025	2025 SDR/e-SDR Test site will go live for 2025 filing season and be available to county users.	In Progress
9	01/20/2025	2025 SDR/e-SDR Production site will go live for the 2024 filing season and will be available to county users. Defaults e-SDR filing season opening dates will be set to 02/01/2025. SDR/e-SDR Production will be ready for county users to upload account files and set up the e-SDR filing season opening date as needed. Also, counties can upload cost files and/or prior year processed BPSV bundles.	In Progress
10	02/28/2025	BPSV aircraft factors must be provided by CAA to SDR/e-SDR/BPSV support team to be distributed with the 2024 BPSV tool in proper format.	In Progress
11	03/15/2025	BPSV enhancements and testing must be completed for 2025 BPSV tool.	In Progress
12	04/01/2025	2025 BPSV VERSION 19 will be ready for county users to download and use.	In Progress
13	07/01/2024 – 06/30/2025	Operations and Helpdesk Support is continually in progress 24/7/365.	In Progress

Note: Important tasks are in **bold**.

SDR/E-SDR 2024-25 FY TAXPAYERS' PORTAL RELEASE SCHEDULE

Since going live on 01/23/2017, SDR/E-SDR/BPSV Taxpayers' Portal had a total of **62** releases over 2016-24 FY (8). For 2024-25 FY we had 4 scheduled releases for SDR/E-SDR/BPSV Taxpayers' Portal as seen below:

#	Release	Description	Status
63	R 1.12.0 2025-01-20 Scheduled	2025 SDR 2.0 PROD Environment Go Live (63rd release) IMP: Update categories and factor tables, IMP: PDF forms, IMP: county logos, county information IMP: Statement Storage Refactored FIX: Various application bug fixes	<u>In Progress</u>
64	R 1.12.1 2025-02-01 Scheduled	2025 SDR 2.0 Improvements and Hotfixes (64th release) IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>In Progress</u>
65	R 1.12.2 2025-03-01 Scheduled	2025 SDR 2.0 Improvements and Hotfixes (65th release) IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>In Progress</u>
66	R 1.12.3 2025-04-01 Scheduled	2025 SDR 2.0 Improvements and Hotfixes (66th release) IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>In Progress</u>

Note: Important releases are in **bold**.

SDR/E-SDR 2024-25 FY COUNTIES' PORTAL RELEASE SCHEDULE

Since going live on 01/23/2017, SDR/E-SDR/BPSV Counties' Portal had a total of **54** releases over 2016-24 FY (8). For 2024-25 FY we planned 4 scheduled releases for SDR/E-SDR/BPSV Counties' Portal as seen below:

#	Release	Description	Status
55	R 1.12.0 2025-01-20 Scheduled	2025 SDR 2.0 PROD Environment Go Live (55th release) IMP: Update categories and factor tables, PDF forms, county logos, county information IMP: Statement Storage Refactored FIX: Various application bug fixes	<u>In Progress</u>
56	R 1.12.1 2024-02-01 Scheduled	2025 SDR 2.0 Improvements and Hotfixes (56th release) IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>In Progress</u>
57	R 1.12.2 2024-03-01 Scheduled	2025 SDR 2.0 Improvements and Hotfixes (57th release) IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>In Progress</u>
58	R 1.12.3 2024-04-01 Scheduled	2025 SDR 2.0 Improvements and Hotfixes (58th release) IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>In Progress</u>

Note: Remaining tasks are in **bold**.

BPSV 2024-25 FY SOFTWARE RELEASE SCHEDULE

BPSV Tool had a total of **23** releases over 2015-24 fiscal (9) years. For 2023-24 FY we planned 2 scheduled releases for BPSV 2025 (v19) Tool as seen below:

#	Release	Description	Status
24	R 19.0.0 2025-04-01 Scheduled	2025 BPSV 19 Release Go Live (24th release) all completed 2025 feature release with 2025: - Equipment Categories - Equipment Depreciation Factors Tables - 571 L,A,F,R, LA Forms and supported schedules - County Information and Seals	<u>In Progress</u>
25	R 18.0.1 2025-04-15 <u>Scheduled</u>	2025 BPSV 19 Improvements and Fixes (25th release) - IMP: Miscellaneous improvements - FIX: Various application bug fixes - Final Windows 11 and .Net upgrades	<u>In Progress</u>

Note: Remaining tasks are in **bold**.

IMPACT AND ACTION ITEMS

The SDR/e-SDR support team successfully fine-tuned our Azure Cloud System to achieve significant cost savings for the 2022-23 fiscal year without any loss in performance. Consequently, we reduced Azure Data Center costs for SDR/e-SDR from \$23,311 in 2022-23 to \$20,572 in 2023-24, resulting in a **11.7% reduction**. This follows a previous **reduction of 9.8%** in the prior fiscal year, culminating in a **total reduction of 20.5% over two years**, surpassing our initial target of 10-15%, while in 10% YoY uptrend for azure data centers costs in last 2 years. For 2024-25 FY we anticipate the cost to increase by 2-5% due to 9% YoY increase in taxpayers filling.

SDR/E-SDR 2.0 MINIMAL UPGRADE

At present, Microsoft maintains two distinct and incompatible tracks for the .NET framework. SDR/E-SDR 2.0 System was originally constructed on the classic track of the .NET 4.6 Framework, which was the preferred choice in 2015. However, in 2015, Microsoft introduced a new track that has since emerged as the future replacement for the classic track. Importantly, this new track lacks backward compatibility. The most recent version within the classic track is 4.8.1, and it continues to receive support from Microsoft for the foreseeable future. In contrast, the new framework track has advanced to .NET 8.0, and migrating SDR/E-SDR 2.0 System to this track would entail a threefold increase in effort due to incompatibility between the two tracks. Modern iConcepts suggests consolidating this endeavor with the development of SDR/E-SDR 3.0 System.

The Modern iConcepts development team will conduct an extensive analysis to determine the optimal version of the .NET framework, considering compatibility with all third-party components and the availability of the latest versions. It is important to note that certain third-party component manufacturers may not offer an upgrade path for their components to align with the latest classic .NET framework. In such cases, the team will carefully select the version that offers the best compatibility.

As a cost saving, MiC team recommends to first conduct a **minimum** upgrade to .NET Framework Classic 4.8.1, version that Microsoft still supports for the foreseeable future, and later switch tracks to the new .NET track with SDR/e-SDR 3.0 development effort.

This minimal upgrade to .NET classic 4.8.1 version costs a flat fee of **\$95,000** with 5 main efforts with individual deliverables and payments:

1. SDR/e-SDR 2.0 Azure SQL Database Upgrade to latest stable Azure SQL Database **[1st PRIORITY]**
 - a. Database Cleanup and Data Model Refactoring
 - b. Estimated Completion Date: **10/31/2025 if approved by 12/31/2024**
 - c. Estimated Cost: **\$15,000**
2. SDR/e-SDR 2.0 Auto-Downloader Utility Minimum Upgrade: **[2nd PRIORITY]**
 - a. Upgrade from .NET 4.6 (Microsoft Support Ended) to .NET 4.8.x (Microsoft Open Support)
 - b. Upgrade the Visual Studio Code Solution to the latest compatible version of VS
 - c. Upgrade the 3rd Party Components to the latest compatible available components if allowed
 - d. Estimated Completion Date: **10/31/2025 if approved by 12/31/2024**
 - e. Estimated Cost: **\$10,000**
3. SDR/e-SDR 2.0 SDR Batches Minimum Upgrade: **[3rd PRIORITY]**
 - a. Upgrade from .NET 4.6 (Microsoft Support Ended) to .NET 4.8.x (Microsoft Open Support)
 - b. Upgrade the Visual Studio Code Solution to the latest compatible version of VS
 - c. Upgrade the 3rd Party Components to the latest compatible available components if allowed
 - d. Estimated Completion Date: **10/31/2025 if approved by 12/31/2024**
 - e. Estimated Cost: **\$10,000**
4. SDR/e-SDR 2.0 Taxpayer Portal Web App Minimum Upgrade: **[4th PRIORITY]**
 - a. Upgrade from .NET 4.6 (Microsoft Support Ended) to .NET 4.8.x (Microsoft Open Support)
 - b. Upgrade the Visual Studio Code Solution to the latest compatible version of VS
 - c. Upgrade the 3rd Party Components to the latest compatible available components if allowed
 - d. Estimated Completion Date: **12/31/2025 if approved by 12/31/2024**
 - e. Estimated Cost: **\$35,000**
5. SDR/e-SDR 2.0 County Portal Web App Minimum Upgrade: **[5th PRIORITY]**
 - a. Upgrade from .NET 4.6 (Microsoft Support Ended) to .NET 4.8.x (Microsoft Open Support)
 - b. Upgrade the Visual Studio Code Solution to the latest compatible version of VS
 - c. Upgrade the 3rd Party Components to the latest compatible available components if allowed
 - d. Estimated Completion Date: **12/31/2025 if approved by 12/31/2024**
 - e. Estimated Cost: **\$25,000**

COUNTIES PARTICIPATION IN SHARED SERVICES AFFECTING PARTICIPATION COST

In 2023-24 FY counties participation has change possible affecting individual counties cost for next fiscal years:

- **2022-23 FY e-SDR Participation: 21 counties out of 58 (36%) participation vs 22 in 2021-22 FY**
- **2021-22 FY SDR Participation: 37 counties out of 58 (64%) participation vs 38 in 2021-22 FY**

Thank you everyone on behalf of the Ad-Hoc Committee for your unwavering help and support. Our shared systems are stable and cost effective to taxpayers and counties, and we are moving forward improving taxpayers and counties relations using modern technologies even after a few difficult pandemic years.

Kristen DePaul, CAA Vice President, administrator of the Shared System Agreement
ct: CAA subcommittee on Shared Services

APPENDIX A: SDR/E-SDR COUNTY PARTICIPATION FOR 2024 SEASON

Below are the Statewide Counties participation details for the 9 fiscal years including 2023-24 FY:

		Contract - 2015-2018 (3 yrs)						Contract - 2018-2020 (2 yrs)				Contract - 2020-2022 (2 yrs)				Contract - 2022-2024 (2 yrs)				Contract - 2024-2026 (2 yrs)			
		24	43	27	39	27	39	23	37	22	38	22	38	22	38	21	37	21	37	21	37	21	37
	Totals	24	43	27	39	27	39	23	37	22	38	22	38	22	38	21	37	21	37	21	37	21	37
		2016	2016	2017	2017	2018	2018	2019	2019	2020	2020	2021	2021	2022	2022	2023	2023	2024	2024	2025	2025	2026	2026
		Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing	Filing
Code	County	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR	e-SDR	SDR
1	Alameda	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2	Alpine	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
3	Amador	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4	Butte	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
5	Calaveras	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
6	Colusa	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
7	Contra Costa	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
8	Del Norte	Yes	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
9	El Dorado	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
10	Fresno	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
11	Glenn	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
12	Humboldt	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
13	Imperial	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
14	Inyo	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
15	Kern	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
16	Kings	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
17	Lake	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No
18	Lassen	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
19	Los Angeles	No	Yes	No	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
20	Madera	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No
21	Marin	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
22	Mariposa	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
23	Mendocino	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
24	Merced	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
25	Modoc	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
26	Mono	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
27	Monterey	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
28	Napa	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
29	Nevada	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
30	Orange	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
31	Placer	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
32	Plumas	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
33	Riverside	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
34	Sacramento	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
35	San Benito	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
36	San Bernardino	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
37	San Diego	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
38	San Francisco	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
39	San Joaquin	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
40	San Luis Obispo	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
41	San Mateo	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
42	Santa Barbara	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
43	Santa Clara	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
44	Santa Cruz	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
45	Shasta	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
46	Sierra	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
47	Siskiyou	No	Yes	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
48	Solano	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
49	Sonoma	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
50	Stanislaus	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
51	Sutter	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
52	Tehama	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
53	Trinity	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
54	Tulare	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
55	Tuolumne	No	No	No	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
56	Ventura	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
57	Yolo	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
58	Yuba	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
	Totals	24	43	27	39	27	39	23	37	22	38	22	38	22	38	21	37	21	37	21	37	21	37

Note: YoY changes are marked in blue.

APPENDIX B: SDR/E-SDR GENERAL STATISTICS FOR 2024 FILING SEASON

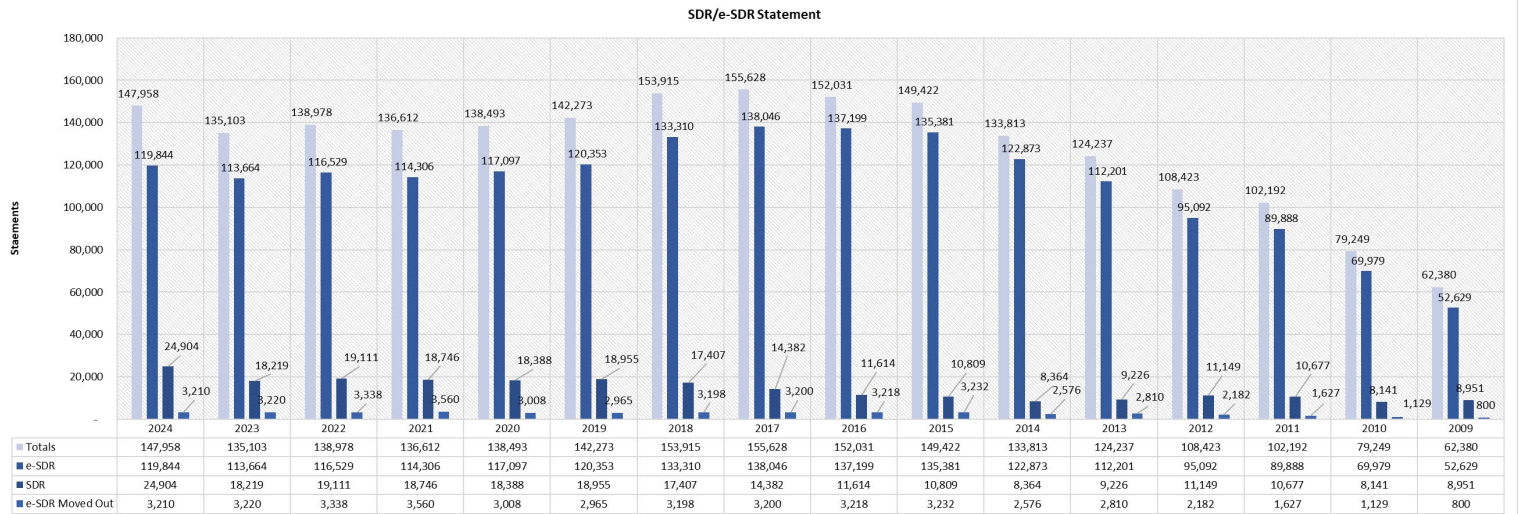
There are **thirty-eight (37)** participating counties out of fifty-eight (58) participating using **SDR shared services**, which is **64%** county participation.

There are **twenty-two (21)** participating counties out of fifty-eight (58) participating using **e-SDR shared service**, which is **36%** county participation.

147,960 business property statements were submitted in 37 counties, bringing the overall total to 2,154,441 business property statements, this is **+9.51% YoY increase**.

Table and chart below show Business Property Statements counts for all 20 filing seasons:

#	Year	SDR	e-SDR	e-SDR Moved Out	571A	571F	571R	571L(A)	Totals	Yr to Yr Change
1	2024	24,904	119,844	3,210	1,416	2,012	2,220	142,296	147,958	9.51%
2	2023	18,219	113,664	3,220	1,231	1,760	2,287	129,809	135,103	-2.79%
3	2022	19,111	116,529	3,338	1,258	1,838	1,796	134,069	138,978	1.73%
4	2021	18,746	114,306	3,560	1,224	2,044	1,636	131,689	136,612	-1.36%
5	2020	18,388	117,097	3,008	1,109	2,160	1,737	133,468	138,493	-2.66%
6	2019	18,955	120,353	2,965	1,096	2,117	1,774	137,258	142,273	-7.56%
7	2018	17,407	133,310	3,198	1,161	2,234	1,890	148,603	153,915	-1.10%
8	2017	14,382	138,046	3,200	1,041	3,266	1,862	149,425	155,628	2.37%
9	2016	11,614	137,199	3,218	964	3,413	1,898	145,695	152,031	1.75%
10	2015	10,809	135,381	3,232	937	2,735	1,722	143,973	149,422	11.66%
11	2014	8,364	122,873	2,576	787	2,806	1,310	128,908	133,813	7.71%
12	2013	9,226	112,201	2,810	645	2,493	1,244	119,806	124,237	14.59%
13	2012	11,149	95,092	2,182	527	1,434	1,113	105,273	108,423	6.10%
14	2011	10,677	89,888	1,627	468	675	630	100,415	102,192	28.95%
15	2010	8,141	69,979	1,129	389	577	482	77,801	79,249	27.04%
16	2009	8,951	52,629	800	300	468	370	61,242	62,380	24.82%
17	2008	8,768	40,663	545	231	297	226	49,222	49,976	42.90%
18	2007	7,615	27,105	253	195	253	273	34,252	34,973	352.67%
19	2006	7,726	-	-	-	-	-	7,726	7,726	629.56%
20	2005	1,059	-	-	-	-	-	1,059	1,059	N/A
Total		254,211	1,856,159	44,071	14,979	32,582	24,470	2,081,989	2,154,441	



APPENDIX C: SDR/E-SDR DETAILED STATISTICS FOR 2024 FILING SEASON

#	County Code	Year	County	SDR Participate	e-SDR Participate	SDR Submitted	e_SDR Submitted	e_SDR Movedout	571A	571F	571R	571L	Total statements	% of Total
1	30	2024	Orange	Yes	Yes	2,342	38,181	1,214	-	15	706	39,802	41,737	28.21%
2	36	2024	San Bernardino	Yes	Yes	1,246	12,797	186	65	-	-	13,978	14,229	9.62%
3	34	2024	Sacramento	Yes	Yes	1,177	11,850	308	113	-	183	12,731	13,335	9.01%
4	7	2024	Contra Costa	Yes	Yes	914	9,613	236	-	-	-	10,527	10,763	7.27%
5	1	2024	Alameda	Yes	Yes	1,073	8,986	218	-	-	5	10,054	10,277	6.95%
6	10	2024	Fresno	Yes	Yes	742	7,420	173	-	1,216	273	6,673	8,335	5.63%
7	19	2024	Los Angeles	Yes	No	7,021	-	-	-	-	-	7,021	7,021	4.75%
8	41	2024	San Mateo	Yes	Yes	583	6,095	173	-	25	119	6,534	6,851	4.63%
9	56	2024	Ventura	Yes	Yes	690	4,796	123	165	-	183	5,138	5,609	3.79%
10	15	2024	Kern	Yes	Yes	663	4,543	125	641	-	27	4,538	5,331	3.60%
11	40	2024	San Luis Obispo	Yes	Yes	232	4,221	105	-	203	55	4,195	4,558	3.08%
12	21	2024	Marin	Yes	Yes	241	3,568	128	21	-	45	3,743	3,937	2.66%
13	48	2024	Solano	Yes	Yes	332	2,918	93	101	-	57	3,092	3,343	2.26%
14	23	2024	Mendocino	Yes	Yes	60	2,757	96	280	-	419	2,118	2,913	1.97%
15	33	2024	Riverside	Yes	No	1,627	-	-	-	-	-	1,627	1,627	1.10%
16	51	2024	Sutter	Yes	Yes	79	1,356	14	-	446	49	940	1,449	0.98%
17	43	2024	Santa Clara	Yes	No	1,366	-	-	-	-	-	1,366	1,366	0.92%
18	38	2024	San Francisco	Yes	No	637	-	-	-	-	-	637	637	0.43%
19	37	2024	San Diego	Yes	No	499	-	-	-	-	-	499	499	0.34%
20	39	2024	San Joaquin	Yes	No	490	-	-	-	-	-	490	490	0.33%
21	31	2024	Placer	Yes	No	383	-	-	-	-	-	383	383	0.26%
22	50	2024	Stanislaus	Yes	No	381	-	-	-	-	-	381	381	0.26%
23	55	2024	Tuolumne	Yes	Yes	32	341	8	3	-	1	369	381	0.26%
24	49	2024	Sonoma	Yes	No	370	-	-	-	-	-	370	370	0.25%
25	42	2024	Santa Barbara	Yes	No	320	-	-	-	-	-	320	320	0.22%
26	27	2024	Monterey	Yes	No	292	-	-	-	-	-	292	292	0.20%
27	54	2024	Tulare	Yes	Yes	257	2	-	-	-	2	257	259	0.18%
28	13	2024	Imperial	Yes	Yes	144	78	1	-	-	66	156	223	0.15%
29	5	2024	Calaveras	Yes	Yes	31	184	2	-	6	2	207	217	0.15%
30	24	2024	Merced	Yes	No	190	-	-	-	-	-	190	190	0.13%
31	57	2024	Yolo	Yes	No	146	6	-	-	1	-	151	152	0.10%
32	25	2024	Modoc	Yes	Yes	10	134	7	-	71	4	69	151	0.10%
33	9	2024	El Dorado	Yes	No	149	-	-	-	-	-	149	149	0.10%
34	45	2024	Shasta	Yes	No	140	-	-	-	-	-	140	140	0.09%
35	3	2024	Amador	Yes	Yes	21	-	-	-	-	-	21	21	0.01%
36	8	2024	Del Norte	Yes	No	18	-	-	-	-	-	18	18	0.01%
37	22	2024	Mariposa	Yes	Yes	6	-	-	-	-	-	6	6	0.00%
38	2	2024	Alpine	No	No	-	-	-	-	-	-	-	-	0.00%
39	4	2024	Butte	No	No	-	-	-	-	-	-	-	-	0.00%
40	6	2024	Colusa	No	No	-	-	-	-	-	-	-	-	0.00%
41	11	2024	Glenn	No	No	-	-	-	-	-	-	-	-	0.00%
42	12	2024	Humboldt	No	No	-	-	-	-	-	-	-	-	0.00%
43	14	2024	Inyo	No	No	-	-	-	-	-	-	-	-	0.00%
44	16	2024	Kings	No	No	-	-	-	-	-	-	-	-	0.00%
45	17	2024	Lake	No	No	-	-	-	-	-	-	-	-	0.00%
46	18	2024	Lassen	No	No	-	-	-	-	-	-	-	-	0.00%
47	20	2024	Madera	No	No	-	-	-	-	-	-	-	-	0.00%
48	26	2024	Mono	No	No	-	-	-	-	-	-	-	-	0.00%
49	28	2024	Napa	No	No	-	-	-	-	-	-	-	-	0.00%
50	29	2024	Nevada	No	No	-	-	-	-	-	-	-	-	0.00%
51	32	2024	Plumas	No	No	-	-	-	-	-	-	-	-	0.00%
52	35	2024	San Benito	No	No	-	-	-	-	-	-	-	-	0.00%
53	44	2024	Santa Cruz	No	No	-	-	-	-	-	-	-	-	0.00%
54	46	2024	Sierra	No	No	-	-	-	-	-	-	-	-	0.00%
55	47	2024	Siskiyou	No	No	-	-	-	-	-	-	-	-	0.00%
56	52	2024	Tehama	No	No	-	-	-	-	-	-	-	-	0.00%
57	53	2024	Trinity	No	No	-	-	-	-	-	-	-	-	0.00%
58	58	2024	Yuba	No	No	-	-	-	-	-	-	-	-	0.00%
Total				37	21	24,904	119,846	3,210	1,389	1,983	2,196	139,182	147,960	100.00%

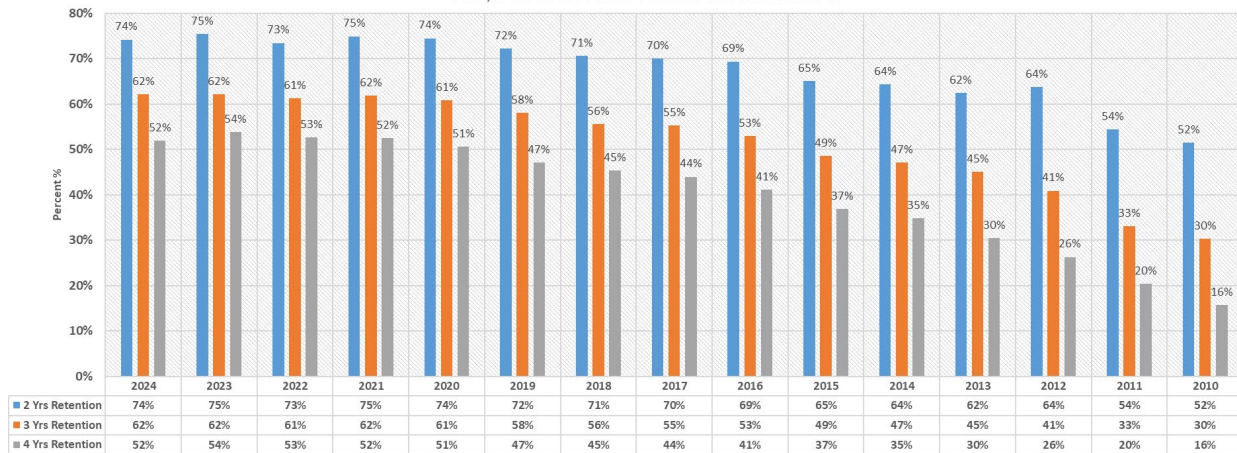
Note: non-participating counties are marked in red.

APPENDIX D: SDR/E-SDR BUSINESS RE-FILE RATES FOR 2024 SEASON

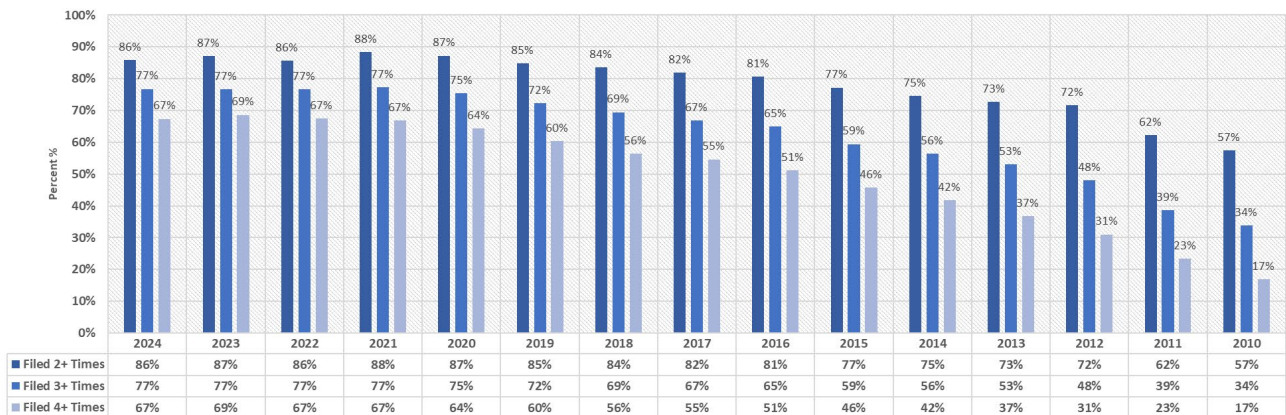
The filter retention rate for taxpayers filing two (2) consecutive years decreased from 75% in 2023 to **74% in 2024**. Filers that filed two times or more, decreased from 87% in 2023 to **86%** in 2024.

#	Year	Total Statements	Total Accounts	Accounts Amended	Filed 2 years in row		Filed 3 years in row		Filed 4 years in row		Since 2005					
					Count	Retention %	Count	Retention %	Count	Retention %	Filed 2+ Count	Filed 2+ %	Filed 3+ Count	Filed 3+ %	Filed 4+ Count	Filed 4+ %
1	2024	147,958	142,977	4,981	106,085	74%	88,835	62%	74,301	52%	122,654	86%	109,743	77%	96,342	67%
2	2023	135,103	131,006	4,097	98,758	75%	81,397	62%	70,473	54%	114,061	87%	100,432	77%	89,879	69%
3	2022	138,978	135,283	3,695	99,373	73%	82,952	61%	71,207	53%	115,923	86%	103,765	77%	91,270	67%
4	2021	136,612	133,903	2,709	100,316	75%	82,867	62%	70,264	52%	118,229	88%	103,559	77%	89,476	67%
5	2020	138,493	134,722	3,771	100,347	74%	81,882	61%	68,220	51%	117,502	87%	101,542	75%	86,702	64%
6	2019	142,273	137,433	4,840	99,326	72%	79,865	58%	64,799	47%	116,659	85%	99,265	72%	82,946	60%
7	2018	153,915	149,040	4,875	105,237	71%	82,815	56%	67,558	45%	124,496	84%	103,547	69%	84,063	56%
8	2017	155,628	152,058	3,570	106,446	70%	83,998	55%	66,857	44%	124,441	82%	101,527	67%	83,045	55%
9	2016	152,031	149,081	2,950	103,412	69%	78,919	53%	61,374	41%	120,202	81%	96,780	65%	76,310	51%
10	2015	149,422	146,405	3,017	95,189	65%	71,171	49%	54,018	37%	113,007	77%	87,014	59%	66,990	46%
11	2014	133,813	131,022	2,791	84,249	64%	61,650	47%	45,647	35%	97,642	75%	73,987	56%	54,816	42%
12	2013	124,237	121,143	3,094	75,686	62%	54,577	45%	36,844	30%	88,086	73%	64,196	53%	44,558	37%
13	2012	108,423	105,524	2,899	67,221	64%	43,174	41%	27,747	26%	75,535	72%	50,625	48%	32,714	31%
14	2011	102,192	99,806	2,386	54,304	54%	33,083	33%	20,330	20%	62,145	62%	38,556	39%	23,334	23%
15	2010	79,249	77,312	1,937	39,826	52%	23,397	30%	12,120	16%	44,424	57%	26,120	34%	13,036	17%
16	2009	62,380	60,506	1,874	29,579	49%	14,501	24%	1,136	2%	32,258	53%	15,338	25%	2,023	3%
17	2008	49,976	47,480	2,496	19,432	41%	1,733	4%	69	0%	19,760	42%	2,231	5%	124	0%
18	2007	34,973	33,515	1,458	2,666	8%	248	1%	-	0%	2,688	8%	287	1%	43	0%
19	2006	7,726	4,039	3,687	285	7%	-	0%	-	0%	285	7%	30	1%	21	1%
20	2005	1,059	657	402	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total		2,154,441	2,092,912	61,529												

SDR/e-SDR Accounts Concurrent Retention %



SDR/e-SDR Accounts Re-Filing %



APPENDIX E: SDR/E-SDR STATEMENTS SUBMITTED FOR 2024 SEASON

Table below shows the counties BPS counts for 2024, 2023 and 2022 filing seasons:

#	County Code	County Name	SDR Participation	e-SDR Participation	2024 SDR/e-SDR Statements	2023 SDR/e-SDR Statements	2022 SDR/e-SDR Statements	Growth % 2024 vs. 2023	Growth % 2024 vs. 2022	2024 Accounts Uploaded	2024 Accounts % Filed
1	1	Alameda	Yes	Yes	10,277	10,077	10,328	1.98%	-0.49%	36,360	28.26%
2	2	Alpine	No	No	-	-	-	-	-	-	-
3	3	Amador	Yes	Yes	21	12	12	75.00%	75.00%	-	-
4	4	Butte	No	No	-	-	-	-	-	-	-
5	5	Calaveras	Yes	Yes	217	150	159	44.67%	36.48%	2,776	7.82%
6	6	Colusa	No	No	-	-	-	-	-	-	-
7	7	Contra Costa	Yes	Yes	10,763	10,017	10,455	7.45%	2.95%	14,570	73.87%
8	8	Del Norte	Yes	No	18	13	12	38.46%	50.00%	-	-
9	9	El Dorado	Yes	No	149	114	107	30.70%	39.25%	-	-
10	10	Fresno	Yes	Yes	8,335	7,378	7,695	12.97%	8.32%	27,005	30.86%
11	11	Glenn	No	No	-	-	-	-	-	-	-
12	12	Humboldt	No	No	-	-	-	-	-	-	-
13	13	Imperial	Yes	Yes	223	178	193	25.28%	15.54%	144	154.86%
14	14	Inyo	No	No	-	-	-	-	-	-	-
15	15	Kern	Yes	Yes	5,331	5,103	5,194	4.47%	2.64%	10,499	50.78%
16	16	Kings	No	No	-	-	-	-	-	-	-
17	17	Lake	No	No	-	-	25	-	-100.00%	-	-
18	18	Lassen	No	No	-	-	-	-	-	-	-
19	19	Los Angeles	Yes	No	7,021	5,436	5,324	29.16%	31.87%	96,658	7.26%
20	20	Madera	No	No	-	-	-	-	-	-	-
21	21	Marin	Yes	Yes	3,937	3,175	4,530	24.00%	-13.09%	8,608	45.74%
22	22	Mariposa	Yes	Yes	6	3	4	100.00%	50.00%	-	-
23	23	Mendocino	Yes	Yes	2,913	2,648	2,833	10.01%	2.82%	6,684	43.58%
24	24	Merced	Yes	No	190	137	135	38.69%	40.74%	-	-
25	25	Modoc	Yes	Yes	151	141	123	7.09%	22.76%	975	15.49%
26	26	Mono	No	No	-	-	-	-	-	-	-
27	27	Monterey	Yes	No	292	216	224	35.19%	30.36%	-	-
28	28	Napa	No	No	-	-	-	-	-	-	-
29	29	Nevada	No	No	-	-	-	-	-	-	-
30	30	Orange	Yes	Yes	41,737	39,908	41,737	4.58%	0.00%	111,609	37.40%
31	31	Placer	Yes	No	383	279	296	37.28%	29.39%	7,137	5.37%
32	32	Plumas	No	No	-	-	-	-	-	-	-
33	33	Riverside	Yes	No	1,627	1,132	1,155	43.73%	40.87%	-	-
34	34	Sacramento	Yes	Yes	13,335	12,805	13,328	4.14%	0.05%	31,186	42.76%
35	35	San Benito	No	No	-	-	-	-	-	-	-
36	36	San Bernardino	Yes	Yes	14,229	13,615	13,542	4.51%	5.07%	21,784	65.32%
37	37	San Diego	Yes	No	499	453	560	10.15%	-10.89%	-	-
38	38	San Francisco	Yes	No	637	386	414	65.03%	53.86%	22,221	2.87%
39	39	San Joaquin	Yes	No	490	357	351	37.25%	39.60%	-	-
40	40	San Luis Obispo	Yes	Yes	4,558	4,332	4,204	5.22%	8.42%	8,435	54.04%
41	41	San Mateo	Yes	Yes	6,851	6,272	5,855	9.23%	17.01%	10,929	62.69%
42	42	Santa Barbara	Yes	No	320	236	259	35.59%	23.55%	-	-
43	43	Santa Clara	Yes	No	1,366	961	951	42.14%	43.64%	40,131	3.40%
44	44	Santa Cruz	No	No	-	-	-	-	-	-	-
45	45	Shasta	Yes	No	140	99	111	41.41%	26.13%	-	-
46	46	Sierra	No	No	-	-	-	-	-	-	-
47	47	Siskiyou	No	No	-	-	-	-	-	-	-
48	48	Solano	Yes	Yes	3,343	2,898	3,015	15.36%	10.88%	6,258	53.42%
49	49	Sonoma	Yes	No	370	239	269	54.81%	37.55%	-	-
50	50	Stanislaus	Yes	No	381	259	280	47.10%	36.07%	11,105	3.43%
51	51	Sutter	Yes	Yes	1,449	1,303	1,323	11.20%	9.52%	2,522	57.45%
52	52	Tehama	No	No	-	-	-	-	-	-	-
53	53	Trinity	No	No	-	-	-	-	-	-	-
54	54	Tulare	Yes	Yes	259	596	634	-56.54%	-59.15%	2	12950.00%
55	55	Tuolumne	Yes	Yes	381	327	339	16.51%	12.39%	1,157	32.93%
56	56	Ventura	Yes	Yes	5,609	3,735	2,893	50.17%	93.88%	11,994	46.77%
57	57	Yolo	Yes	No	152	113	109	34.51%	39.45%	10	1520.00%
58	58	Yuba	No	No	-	-	-	-	0.00%	-	-
Totals			37	21	147,960	135,103	138,978	9.52%	6.46%	490,759	30.15%
					2024 SDR/e-SDR Statements	2023 SDR/e-SDR Statements	2022 SDR/e-SDR Statements	Growth % 2024 vs. 2023	Growth % 2024 vs. 2022	2024 Accounts Uploaded	2024 Accounts % Filed

*Yellow: This county is marked as e-SDR participating but it is not using e-SDR

APPENDIX F: SDR ACTIVITY BY BULK FILLER FOR 2024 FILING SEASON

Table below shows registered users' activity of bulk fillers for 2024 filing seasons:

#	Contact Name	Contact Email	Contact Phone	Company /	2024 SDR
1	Lorena Mirkovic	lorena.mirkovic@ryan.com	8688664186	Starbucks	1,941
2	Amanda Miranda	ptscompliance@ryan.com	8,668,664,186	Ryan LLC	1,547
3	Laina Borowski	laina.borowski@ey.com	4,019,423,470	Ernst & Young LLP	1,169
4	Pamela Carley	pcarley@propertyvaluationservices.net	9,132,391,052	Property Valuation Services	1,150
5	Altus Group US Inc. Jacklyn Skowra	jacklyn.skowra@altusgroup.com	4,105,680,762	Garfield Beach CVS, L.L.C.	1,102
6	Savitha Manudhanya	PTSCompliance@ryan.com	8,668,664,186	Panda Restaurant Group	1,092
7	Kathy Fitch	Taxops.Sales.Tax.PPT@Chase.com	6,142,132,085	JPMorgan Chase Bank NA	905
8	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	American Tower Corporation	732
9	Chastity Hanson	chastity.hanson@ryan.com	868-866-4186	Ryan LLC	700
10	Victoria Arensky	victoria.arensky@walgreens.com	8,475,274,629	walgreens	540
11	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	SpectraSite Communications Inc	529
12	TERESA SHARP	PTS COMPLIANCE@RYAN.COM	868-866-4186	Kaiser Hospital Asset Management	513
13	TERESA SHARP	PTS COMPLIANCE@RYAN.COM	868-866-4186	Kaiser Health Plan Asset Management	513
14	Kendrick Logan	kendrick.logan@ryan.com	972-770-1164	Marvin F. Poer	507
15	Brittini Hines	brittini.hines@ryan.com	2,149,919,719	The American Bottling Company	485
16	Alexander Hurley	alexander.hurley@altusgroup.com	463-234-2031	Federal Express Corporation	480
17	Nicole Maloy	nicole.maloy@ryan.com	9,189,321,204	Ryan, LLC	424
18	Leigh Farmer	lfarmer@kpmg.com	5,038,206,663	Grocery Outlet Inc	402
19	Mariessa Flores	mfflores6@publicstorage.com	8,182,448,080	Public Storage	380
20	Patricia Buffington	pbuffington@riteaid.com	7,179,755,852	Rite Aid Corporation	347
21	Kari Goodell	Kari.Goodell@ryan.com	918-852-1188	Ryan, LLC	328
22	Briean Waller	briean.waller@walmart.com	4,796,528,407	Wal-Mart Stores Inc	320
23	Vanessa Nagy	vanessa.nagy@altusgroup.com	602-707-5594	TJX Companies, Inc	316
24	Leo Villatoro	leo.villatoro@ryan.com	8,322,836,903	Caliber Bodyworks, LLC	307
25	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Volta Charging LLC	292
26	Julie Schmidt	PropertyTax@Cit.com	813-804-8123	Citibank NA	278
27	Chris Hidalgo	PropertyTax@scs.com	5,004,533,372	Gap Inc. Subs	276
28	Michael English	menglish@innout.com	9,495,096,200	In-N-Out Burgers	248
29	Gardenia Flores	gardenia.flores@ryan.com	8,668,664,186	Speedway	238
30	Ted Kolman	ted.kolman@mossadams.com	469-453-7125	Smart & Final	234
31	Vanessa Nagy	vanessa.nagy@altusgroup.com	602-707-5594	Hertz Corporation	214
32	Daisy San Miguel	Daisy.SanMiguel@scs-us.com	713-224-2031	SCI Shared Resources, LLC	208
33	Amisha Bhakta	Andrew.Rivera-vazquez@ryan.com	868-866-4186	Stanley Convergent Security Solutions Inc	206
34	Erika Forchtner	eforchtner@trf.com	9,048,548,135	Rocky Mountain Support Services, Inc.	204
35	Rita Bartgis	rita.bartgis@ryan.com	972-770-1193	Marvin F. Poer	204
36	Vlad Mihai	vlad.mihai@trf.com	904-513-6451	Chicago Tile Company	179
37	Patricia Ogari	Patricia.Ogari@noble tax	469-206-4285	Prime Comms Retail LLC	178
38	Melissa Whitlock-Cassell	melissa.whitlock@fvc.com	3,394,246,247	VF Corporation	166
39	Justina Matthews	justina.mathews@altusgroup.com	4,105,680,774	Ferguson Enterprises, LLC	161
40	Dawn Miller	dmiller@footlocker.com	7,179,722,938	Foot Locker	156
41	Courtney Krieger	courtney.krieger@altusgroup.com	602-962-5726	Leslie's Poolmart Inc.	155
42	Erin Clare	erin.clare@altusgroup.com	443-541-4290	Uta Salon, Cosmetics & Fragrance, Inc.	151
43	Jonathan Lee	jlee@24hourfitness.com	9,255,433,372	24 Hour Fitness USA, Inc	149
44	Erika Forchtner	eforchtner@trf.com	9,048,548,135	Fidelity National Title Company	147
45	Doug Todd	tax@finshline.com	317-899-1022	The Finish Line Inc	146
46	Sonya Tinaut	sonya.tinaut@ryan.com	6,027,147,752	HFD No. 55, Inc.	145
47	Christian Renner	taxdepartment@anthem.com	3,174,886,625	The Anthem Companies, Inc.	145
48	Kathryn Hoganson	khoganson@kpmg.com	503-820-6663	Beverages U & More Inc	141
49	Jasmine Mei	us-portax@ptcsea@KPMG.com	9,712,851,188	The Pep Boys - Manny, Moe & Jack of California	140
50	Diane Alvarez	diane.alvarez@cbre.com	4,699,776,500	CBRE, Inc	129
51	Trina Lopez	us-taxbiglots@KPMG.com	6,142,784,692	Bis Lots Stores - PNS,LLC	129
52	Janice Augustus	Janice.Augustus@ryan.com	9,727,701,100	Marvin F. Poer	128
53	Tracy Arnold	tax_department_email@discounttire.com	4,606,066,708	Southern California Discount Tire Co Inc	123
54	Stephen Lucash	us-taxsalproptax@KPMG.com	908-963-1515	Avira LLC	117
55	Todd Jordan	Todd@tosoftax.com	4,693,261,401	OSG	113
56	TRACY PELLETIER	tpelletier@darden.com	4,072,454,916	N & D RESTAURANTS INC	113
57	Savitha Manudhanya	ptscompliance@ryan.com	832-234-1428	Burlington Coat Factory	112
58	Vanessa Valido	us-taxord@kpmg.com	703-286-8378	Nordstrom, Inc.	109
59	Ramon Delapiedra	ramon.delapiedra@altusgroup.com	602-899-7242	CoStar Inc.	105
60	Uyen Nguyen	us-portax@ptcsea@kpmg.com	7,133,192,045	OneMain Financial Group, LLC	104
61	ALEXIS YOUNG	propertytax@ur.com	8,132,696,514	UNITED RENTALS NORTH AMERICA INC	98
62	KPMG LLP	us-portax@ptcsea@KPMG.com	7,133,192,045	Samsung Electronics America, Inc.	98
63	Andrea Richie	andrea.riche@altusgroup.com	410-568-0728	Whole Foods Market Group, Inc.	95
64	Sarah Reynolds	us-taxsalproptax@kpmg.com	5,038,206,663	Mix Teleads North America Inc	95
65	Elizabeth Gomez	egomez@scholasticfcu.org	714-258-4000	SchoolFirst FCU	86
66	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US III LLC	88
67	Alicia Atkins	alicia.atkins@noble tax	4,692,064,216	ESA P Portfolio LLC	81
68	Tristan Vick	tax@raisincanes.com	9,727,693,231	Raising Canes Restaurants LLC	75
69	TECHEKA GRIFFIN	TECHEKA.GRIFFIN@RYAN.COM	468-250-1967	R.W. GRAINGER INC	74
70	Noelle Lipira	noelle.lipira@altusgroup.com	410-568-0761	Hanger	73
71	Leo Villatoro	leo.villatoro@ryan.com	8,322,836,903	Dutch Bros, LLC	70
72	Phyllis Copeland	phyllis.copeland@ryan.com	972-770-1189	Marvin F. Poer	65
73	Erin Clare	erin.clare@altusgroup.com	443-541-4290	JulieMon usa inc.	64
74	Janet Powers	Janet.Powers@ryan.com	9,189,321,195	Ryan, LLC	58
75	Julie Folkerts	JulieFolkerts@umpquabank.com	503-820-6663	Umpqua Bank	56
76	Catherine Fassie	catherine.fassie@ryan.com	972-770-1156	Marvin F. Poer	53
77	Vanessa Nagy	vanessa.nagy@altusgroup.com	602-707-5594	Blazin Wings, Inc.	53
78	Savitha Manudhanya	PTSCompliance@ryan.com	8,668,664,186	WHITE CAP LP	52
79	Ted Kolman	ted.kolman@mossadams.com	469-453-7125	Chestrad USA - EI Super	50
80	Elise Burghout	elise.burghout@thepest.com	9,495,096,200	Pathway Vision Alliance LLC	49
81	Erika Forchtner	eforchtner@trf.com	9,048,548,135	Topor Title Company of CA	47
82	Dayna Roper	dayna.ropar@altusgroup.com	463-777-6917	Shake Shack	39
83	Erika Forchtner	eforchtner@trf.com	9,048,548,135	Lawyers Title Company	38
84	Erika Forchtner	eforchtner@trf.com	9,048,548,135	Fidelity National Title Company of CA	38
85	Savitha Manudhanya	PTSCompliance@ryan.com	8,668,664,186	Red Lobster Restaurants	37
86	Geoff Strader	geoff.strader@altusgroup.com	602-707-5585	Constar Asset Holdings, LLC	36
87	DAVID READY	Tax@dsdwinc.com	6,148,721,344	DSW SHOE WAREHOUSE, INC	36
88	Savitha Manudhanya	PTSCompliance@ryan.com	8,668,664,186	WINCO US FOODS LLC	34
89	ePlus Group, Inc Property Tax	propertytax@eplus.com	7,039,848,078	ePlus Group, Inc.	31
90	Gina Scisciente	gscisciente@kpmg.com	9,165,513,058	Brown & Brown Inc	28
91	Karolina Graham	us-taxsalproptax@KPMG.com	817-300-0956	Sonder USA Inc.	26
92	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US I LLC	23
93	Noelle Lipira	noelle.lipira@altusgroup.com	410-568-0761	Uber Technologies, Inc.	22
94	CARLA CHESTER	CHESTER@AEGISTAX.COM	6,154,672,182	AEGIS GROUP LLC	22
95	Kevin Scott	qa-nafta-tax@stellantis.com	248-512-3087	FCA US LLC	21
96	KATHRYN HIGGINSON	khoganson@kpmg.com	5,038,206,663	CoBrands Inc.	21
97	Trina Lopez	us-taxbiglots@KPMG.com	6,142,784,692	Big Lots Stores, LLC	17
98	Stephanie Phillips	stephanie.phillips@ryan.com	253-240-4106	Albertsons	17
99	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US IV LLC	17
100	Andrea Richie	andrea.riche@altusgroup.com	410-568-0728	Under Armour Retail of California, LLC	14
101	Geoff Strader	geoff.strader@altusgroup.com	602-707-5585	Garrett Transportation I Inc.	14
102	Kathryn Hoganson	khoganson@kpmg.com	503-820-6663	Imperial Bag & Paper Co., LLC	14
103	Erin Clare	erin.clare@altusgroup.com	443-541-4290	Lyft, Inc.	11
104	Jessica Ararat	us-taxsalproptax@KPMG.com	908-927-1400	BauschLombInc	11
105	Geoff Strader	geoff.strader@altusgroup.com	602-707-5585	Ademco, Inc	11
106	Gina Scisciente	gscisciente@kpmg.com	916-551-3058	Xilinx, Inc.	10
107	Lauren Dorsey	Lauren.Dorsey@altusgroup.com	410-568-0761	US Oral Surgery Management	10
108	Jessica Ararat	us-taxsalproptax@KPMG.com	(848)310-2179	Bausch & Lomb Americas	8
109	Erika Forchtner	eforchtner@trf.com	9,048,548,135	Commonwealth Land Title Company	8
110	Noelle Lipira	noelle.lipira@altusgroup.com	410-568-0761	Group 1 Automotive, Inc.	7
111	Andrea Richie	andrea.riche@altusgroup.com	410-568-0728	URBN US Retail, LLC	7
112	Anneke Whye	anneke.why@ryan.com	868-866-4186	True Food Kitchen	6
113	Savitha Manudhanya	PTSCompliance@ryan.com	8,668,664,186	IFCO Systems US, LLC	5
114	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US II LLC	4
115	Uyen Nguyen	uyenynguyen2@kpmg.com	7,133,192,045	Spotify USA, Inc.	2
116	Michelle Glenn	us-taxsalproptax@kpmg.com	9,192,381,503	Bandwidth Inc.	2
117	Michelle Glenn	us-taxsalproptax@kpmg.com	9,192,381,503	Bandwidth Inc.	2
118	Jason Burleson	us-taxsalproptax@KPMG.com	7,063,685,453	Pirelli Tire LLC	2
119	Trina Lopez	us-taxbiglots@kpmg.com	6,142,784,692	AVDC, LLC	2
120	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Warner Bros Consumer Products Inc.	1
121	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	CNN America, Inc.	1
122	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Warner Bros Studios Facilities	1
123	Jasmine Mei	us-portax@ptcsea@KPMG.com	9,712,851,188	PB Acquisition Company Alameda LLC	1
124	Jessica Ararat	us-taxsalproptax@KPMG.com	(848)310-2179	Acucous Inc.	1
125	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Motor Trend Group LLC	1
126	Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US VII LLC	1
					24,904

APPENDIX G: SDR/E-SDR STATEMENT TYPES SUBMITTED IN 2024

Table below shows the counties BPS counts by type and county for all 20 seasons (2005-2024):

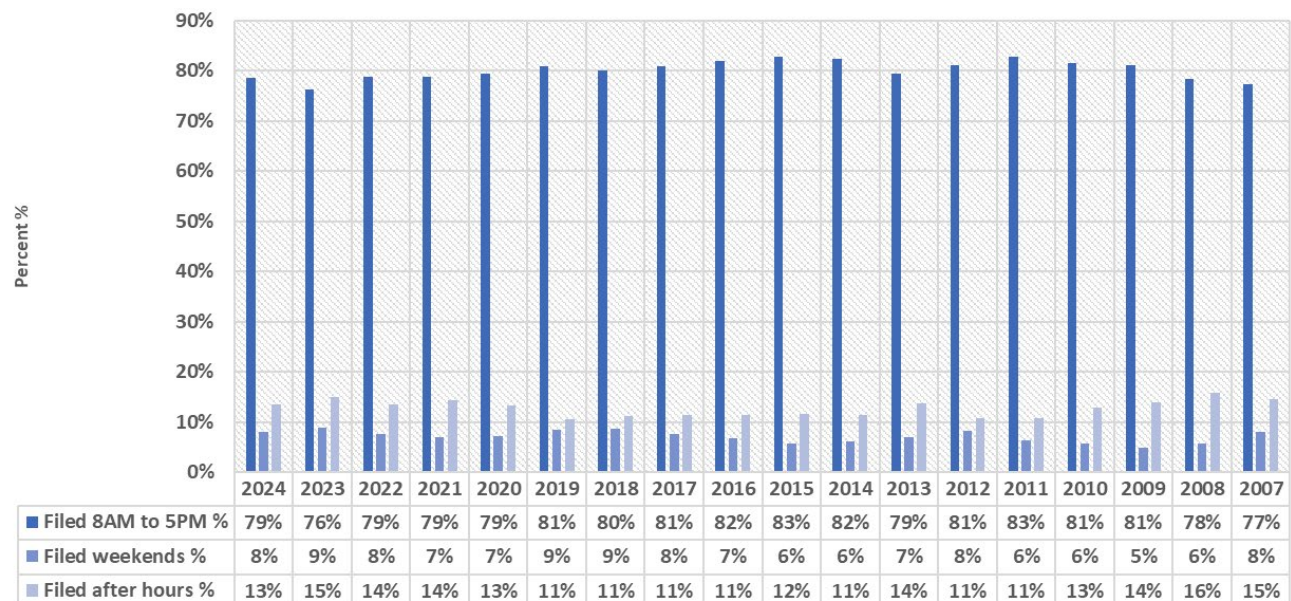
#	Code	County	SDR	e-SDR	SDR Statements	e-SDR Statements	e-SDR Movedout	571A	571F	571R	571L	Total	% of Total
1	30	Orange	Yes	Yes	25,112	650,294	17,369	22	231	9,581	665,572	692,775	32.16%
2	36	San Bernardino	Yes	Yes	13,482	209,101	3,655	724	3	-	221,856	226,238	10.50%
3	34	Sacramento	Yes	Yes	11,737	146,514	3,365	1,281	-	2,187	154,783	161,616	7.50%
4	1	Alameda	Yes	Yes	11,593	123,164	2,329	2	-	461	134,294	137,086	6.36%
5	7	Contra Costa	Yes	Yes	9,172	117,367	3,374	2	-	-	126,537	129,913	6.03%
6	10	Fresno	Yes	Yes	6,947	93,917	2,180	-	14,774	2,612	83,478	103,044	4.78%
7	33	Riverside	Yes	No	15,829	74,031	1,381	2	801	1,784	87,273	91,241	4.24%
8	41	San Mateo	Yes	Yes	6,084	70,520	1,609	-	133	663	75,808	78,213	3.63%
9	19	Los Angeles	Yes	No	71,674	15	-	-	-	-	71,689	71,689	3.33%
10	39	San Joaquin	Yes	No	4,597	64,499	1,786	1	9,196	-	59,899	70,882	3.29%
11	15	Kern	Yes	Yes	5,368	61,657	1,373	7,540	-	103	59,382	68,398	3.17%
12	40	San Luis Obispo	Yes	Yes	2,346	54,740	1,174	3	1,688	417	54,978	58,260	2.70%
13	21	Marin	Yes	Yes	2,284	47,802	1,151	274	-	505	49,307	51,237	2.38%
14	56	Ventura	Yes	Yes	6,748	30,994	711	165	1	186	37,390	38,453	1.78%
15	23	Mendocino	Yes	Yes	568	32,714	968	2,958	-	3,047	27,277	34,250	1.59%
16	48	Solano	Yes	Yes	2,412	20,387	648	635	-	341	21,823	23,447	1.09%
17	9	El Dorado	Yes	No	1,204	14,815	215	569	1	746	14,703	16,234	0.75%
18	57	Yolo	Yes	No	1,350	13,328	273	1	791	622	13,264	14,951	0.69%
19	43	Santa Clara	Yes	No	14,923	-	-	-	-	-	14,923	14,923	0.69%
20	51	Sutter	Yes	Yes	579	9,800	124	11	3,346	307	6,715	10,503	0.49%
21	37	San Diego	Yes	No	7,229	-	-	-	-	-	7,229	7,229	0.34%
22	29	Nevada	No	No	256	6,374	77	1	53	85	6,491	6,707	0.31%
23	38	San Francisco	Yes	No	6,413	-	-	-	-	-	6,413	6,413	0.30%
24	17	Lake	No	No	202	5,364	153	17	745	97	4,707	5,719	0.27%
25	31	Placer	Yes	No	3,783	2	-	-	-	1	3,784	3,785	0.18%
26	49	Sonoma	Yes	No	3,650	-	-	-	-	-	3,650	3,650	0.17%
27	54	Tulare	Yes	Yes	2,203	1,174	20	-	-	5	3,372	3,397	0.16%
28	42	Santa Barbara	Yes	No	3,083	-	-	-	-	-	3,083	3,083	0.14%
29	27	Monterey	Yes	No	2,939	-	-	-	-	-	2,939	2,939	0.14%
30	50	Stanislaus	Yes	No	2,881	-	-	-	-	-	2,881	2,881	0.13%
31	5	Calaveras	Yes	Yes	196	2,201	23	-	58	21	2,318	2,420	0.11%
32	13	Imperial	Yes	Yes	1,116	531	7	-	1	329	1,317	1,654	0.08%
33	24	Merced	Yes	No	1,637	-	-	-	-	-	1,637	1,637	0.08%
34	25	Modoc	Yes	Yes	59	1,419	34	473	285	48	672	1,512	0.07%
35	26	Mono	No	No	43	1,407	24	-	-	1	1,449	1,474	0.07%
36	55	Tuolumne	Yes	Yes	183	1,238	33	15	3	10	1,393	1,454	0.07%
37	45	Shasta	Yes	No	1,448	-	-	-	-	-	1,448	1,448	0.07%
38	3	Amador	Yes	Yes	178	785	14	18	-	2	943	977	0.05%
39	44	Santa Cruz	No	No	724	-	-	-	-	-	724	724	0.03%
40	28	Napa	No	No	382	-	-	-	-	-	382	382	0.02%
41	20	Madera	No	No	344	-	-	-	-	-	344	344	0.02%
42	16	Kings	No	No	338	-	-	-	-	-	338	338	0.02%
43	4	Butte	No	No	337	-	-	-	-	-	337	337	0.02%
44	8	Del Norte	Yes	No	195	-	-	-	-	-	195	195	0.01%
45	12	Humboldt	No	No	109	-	-	-	-	-	109	109	0.01%
46	47	Siskiyou	No	No	86	-	-	-	-	-	86	86	0.00%
47	32	Plumas	No	No	73	-	-	-	-	-	73	73	0.00%
48	52	Tehama	No	No	24	-	-	-	-	-	24	24	0.00%
49	22	Mariposa	Yes	Yes	17	-	-	-	-	-	17	17	0.00%
50	18	Lassen	No	No	15	-	-	-	-	-	15	15	0.00%
51	35	San Benito	No	No	14	-	-	-	-	-	14	14	0.00%
52	58	Yuba	No	No	14	-	-	-	-	-	14	14	0.00%
53	6	Colusa	No	No	8	-	-	-	-	-	8	8	0.00%
54	14	Inyo	No	No	8	-	-	-	-	-	8	8	0.00%
55	53	Trinity	No	No	3	4	1	-	-	2	5	8	0.00%
56	11	Glenn	No	No	7	-	-	-	-	-	7	7	0.00%
57	2	Alpine	No	No	2	1	-	1	-	-	2	3	0.00%
58	46	Sierra	No	No	3	-	-	-	-	-	3	3	0.00%
		Totals	37	21	254,211	1,856,159	44,071	14,715	32,110	24,163	2,039,382	2,154,441	100.00%

APPENDIX H: SDR/E-SDR STATEMENTS SUBMITTED AFTER HOURS

Table below shows the after-hours activity of BPS filings for all 20 seasons (2005-2024):

#	Year	Total Statements	Filed 8AM to 5PM	% Filed 8AM to 5PM	Filed Weekends	% Filed Weekends	Filed After Hours	% Filed After Hours
1	2024	147,959	116,278	79%	11,784	8%	19,897	13%
2	2023	135,103	102,901	76%	11,937	9%	20,265	15%
3	2022	138,978	109,518	79%	10,590	8%	18,870	14%
4	2021	136,612	107,656	79%	9,424	7%	19,532	14%
5	2020	138,493	110,064	79%	10,021	7%	18,408	13%
6	2019	142,273	115,073	81%	12,161	9%	15,039	11%
7	2018	153,915	123,190	80%	13,483	9%	17,242	11%
8	2017	155,628	125,999	81%	11,906	8%	17,723	11%
9	2016	152,031	124,471	82%	10,365	7%	17,195	11%
10	2015	149,422	123,548	83%	8,433	6%	17,441	12%
11	2014	133,813	110,177	82%	8,262	6%	15,374	11%
12	2013	124,237	98,527	79%	8,685	7%	17,025	14%
13	2012	108,423	87,843	81%	8,983	8%	11,597	11%
14	2011	102,192	84,659	83%	6,568	6%	10,965	11%
15	2010	79,249	64,536	81%	4,493	6%	10,220	13%
16	2009	62,380	50,599	81%	3,088	5%	8,693	14%
17	2008	49,976	39,191	78%	2,884	6%	7,901	16%
18	2007	34,973	27,053	77%	2,830	8%	5,090	15%
19	2006	7,726	5,030	65%	12	0%	2,684	35%
20	2005	1,059	1,053	99%	6	1%	-	0%
Total		2,154,442	1,727,366		155,915		271,161	

SDR After Hours Filing Counts



APPENDIX I: SDR/E-SDR STATEMENTS SUBMITTED BY REGISTERED USERS

Table below shows registered users' activity of BPS filings for all 20 seasons (2005-2024):

#	Year	SDR Statements	e-SDR Statements	e-SDR Moved Out	Totals	SDR/e-SDR Statements By Reg. Users	SDR/e-SDR Reg. Users Count	SDR Statements By Reg. SDR Users	SDR Registered Users	e-SDR Statements By Reg. e-SDR Users	eSDR Registered Users	SDR Avg Statements per User	e-SDR Avg Statements per User
1	2024	24,904	119,845	3,210	147,959	29,393	2,157	24,904	126	4,489	2,033	197.65	2.21
2	2023	18,219	113,664	3,220	135,103	22,643	2,152	18,217	61	4,426	2,091	298.64	2.12
3	2022	19,111	116,529	3,338	138,978	23,117	1,924	19,110	72	4,007	1,852	265.42	2.16
4	2021	18,746	114,306	3,560	136,612	22,815	1,758	18,745	81	4,070	1,678	231.42	2.43
5	2020	18,388	117,097	3,008	138,493	22,367	1,728	18,388	73	3,979	1,656	251.89	2.40
6	2019	18,955	120,353	2,965	142,273	23,087	1,508	18,955	69	4,132	1,440	274.71	2.87
7	2018	17,407	133,310	3,198	153,915	21,421	1,233	17,379	66	4,042	1,168	263.32	3.46
8	2017	14,382	138,046	3,200	155,628	18,520	986	14,382	62	4,138	925	231.97	4.47
9	2016	11,614	137,199	3,218	152,031	16,596	1,510	11,614	67	4,982	1,444	173.34	3.45
10	2015	10,809	135,381	3,232	149,422	15,476	1,487	10,809	40	4,667	1,448	270.23	3.22
11	2014	8,364	122,873	2,576	133,813	12,931	1,342	8,364	36	4,567	1,306	232.33	3.50
12	2013	9,226	112,201	2,810	124,237	14,218	1,513	9,226	31	4,992	1,483	297.61	3.37
13	2012	11,149	95,092	2,182	108,423	15,710	1,256	11,149	33	4,561	1,223	337.85	3.73
14	2011	10,677	89,888	1,627	102,192	14,948	1,338	10,677	36	4,271	1,303	296.58	3.28
15	2010	8,141	69,979	1,129	79,249	11,862	1,161	8,141	29	3,721	1,132	280.72	3.29
16	2009	8,951	52,629	800	62,380	12,112	920	8,951	35	3,161	886	255.74	3.57
17	2008	8,768	40,663	545	49,976	11,361	745	8,768	26	2,593	719	337.23	3.61
18	2007	7,615	27,105	253	34,973	10,853	1,660	7,615	26	3,238	1,634	292.88	1.98
19	2006	7,726	-	-	7,726	7,726	15	7,726	15	-	-	515.07	-
20	2005	1,059	-	-	1,059	1,059	5	1,059	5	-	-	211.80	-
Total		211,088	1,622,651	37,641	2,154,442	276,179		254,179		74,036		275.82	2.76

SDR/e-SDR Statement Filed by Registered Users

