



California Assessors' Association STANDARDS COMMITTEE

COMMITTEE MEMBERS

Chair

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Association President

JEFF PRANG

Los Angeles County

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jprang@assessor.lacounty.gov

[.gov](mailto:jprang@assessor.lacounty.gov)

Agenda

Standards Committee

April 23, 2025

Hybrid Meeting

Napa Valley Marriot Hotel, 3425 Solano Ave, Napa CA

Join Zoom Meeting

<https://us06web.zoom.us/j/84931742686?pwd=bS28eWvaslAPPtGk4SJW7Mbehqb4q9.1>

Meeting ID: 849 3174 2686

Passcode: 772901

(Immediately following Education Committee meeting)

- I. Call to Order:
- II. Roll Call
- III. Approval of Draft Minutes: January 29, 2025
- IV. Approval of Agenda
- V. Electronic Forms Presentation (Napolean Dogaru)
- VI. Committee Reports:
 - A. Aircraft Advisory (Lawrence Liu)
 - B. Business Property (Rich Ford)
 - C. Business Valuations (Matt Maynard)
 - D. C&I Database Ad-Hoc (Claude Parrish)
 - E. Dark Store Ad-Hoc (Christina Wynn/Jarret Stedifor)
 - F. Exemptions (Claude Parrish)
 - G. Forms (Marina Camacho)
 - H. LEOP (Lawrence Liu)
 - I. Mapping/GIS (Leslie Morgan)
 - J. Natural Resources (Laura Avila)
 - K. Possessory Interest Ad-Hoc (Lawrence Liu)
 - L. Proposition 19 Ad-Hoc (Robert Menvielle)
 - M. Real Property (Laura Avila)
- VII. Board of Equalization Report (Laren Keach)
- VIII. Old Business:
- IX. New Business:
- X. Announcements:
- XI. Adjourn:



California Assessors' Association STANDARDS COMMITTEE

DRAFT MINUTES
Standards Committee Meeting
Year End Meeting
Wednesday, January 29, 2025
Sacramento Assessor's Office, 3636 River Dr. #200

1. Call to Order: 2:25 pm

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

Present	Marina Camacho	Monterey
Present	Alyssa Douglass	Butte County
Present	Matthew Maynard	Placer County
Absent	Dave Stottlemire	Inyo County
Present	Keith Taylor	Ventura County
Present	Matt May	Merced County
Present	Peter Aldana	Riverside County
Present	Robert Menvielle	Imperial County
Present	Laura Avila	Kern County

3. Approval of draft minutes: December 18, 2024: M/S/U Laura Avila/Peter Aldana

4. Approval of Agenda: M/S/U: Laura Avila/Peter Aldana

5. Appointment of Committee Members:

A. Committee Discussion:

Assessor Maynard opened with a discussion about the status of subcommittees, whether or not these subcommittees should continue to be active, if there were any changes that needed to be made on the make-up of the committees, or if they should be dissolved. A lack of reporting by various committees was discussed among the group. A suggestion was made that the group could choose to place some of the committees into an inactive status, so that it would be much easier to restart them if the need arises.

Assessor Tuteur commented that the commercial/industrial committee may have been quiet in recent years because it has become apparent that the statewide database concept might be a subject for the new CCAITA JPA to address in the future.

Assessor Maynard reported that the county of Los Angeles has requested to step down from chairing the LEOP and Possessory Interest subcommittee's due to the number of resources they are going to have to dedicate to the recent fires. Assessor Maynard asked for any county to step up to chair these committees, with no response from any county. Remarks were made that Assessor Marks from San Diego may be interested in chairing the LEOP subcommittee, and Assessor Maynard stated that he would attempt to contact Assessor Marks directly.

6. Committee Reports:



California Assessors' Association STANDARDS COMMITTEE

A. Aircraft Advisory (Lawrence Liu):

No report

B. Business Property (Rich Ford):

No Report

C. Business Valuations (Matt Maynard):

Will present an action item for the 2025 Business Factors later in the meeting.

D. C&I Database Ad-Hoc (Claude Parrish):

No Report – Assessor Parrish did update the group on some of the challenges that he and Orange County have been facing regarding Possessory Interests. He shared with the group that we all need to be careful in dealing with the JPA/Possessory Interest groups that some of our counties are starting to encounter. He reminded the group that someone can give away their land anytime they want, or they may sell the land, but if you still own the improvements on said land, you will still get a bill from the respective assessor of the respective county. It is ultimately very straightforward, and Orange County is assessing a Possessory Interest in these cases.

E. Exemptions (Claude Parrish) – No report

F. Forms (Marina Camacho) – a committee meeting was held 1/7/2025. Assessor Camacho and the subcommittee just recently received the recommended changes to review.

There was some discussion about electronic forms. Assessor Tuteur asked the BOE if the intention was to identify several forms that were eligible for electronic signature. The BOE stated that they are currently developing a rubric to be released soon that will assist with this process. The BOE acknowledged that more clarity about what is required to use electronic forms is warranted.

G. LEOP (Lawrence Liu):

No Report

H. Mapping/GIS (Leslie Morgan):

There is an upcoming annual meeting in Ventura the first week of February.

I. Natural Resources (Laura Avila):

No report

J. Possessory Interest Ad-Hoc (Lawrence Liu):

No report



California Assessors' Association STANDARDS COMMITTEE

K. Proposition 19 Ad-Hoc (Robert Menvielle):

Assessor Menvielle discussed the Prop 19 Ad-Hoc Committee, and that he had heard from a few of the counties that there is still a lot of uncertainty with Prop 19 and that this committee should continue. Assessor Menvielle also mentioned that he discussed Proposition 19 with Lauren Keach of the BOE, and that she plans to address what actions they are taking in her report later in this meeting. There was some discussion between members about how calculations should be tracked when it comes to the questions of: what constitutes a gain, what is a loss, and how long a county should continue to report losses? Challenges with pulling Prop 19 information was discussed. Assessor Tuteur stated that they received a huge amount of help from El Dorado County with pulling Prop 19 information and that ultimately, he believes it lies with the CDTFA, not the BOE, to inform us on what exactly they are looking for in our reports.

L. Real Property Chief's (Laura Avila):

No report.

6. Board of Equalization Report (Lauren Keach):

See attached report.

7. Old Business:

None

8. New Business:

None

9. Action Item

A. Business Valuation Subcommittee (Matt Maynard)

Recommend approval of 2025 Business Factors and accompanying white paper and forwarding them to the Board of Directors for final approval. M/S/U Laura Avila, Keith Taylor

Assessor Morgan took a moment to thank the members of the Business Valuation Subcommittee for their work on the Business Factors and the solar living study. Assessor Morgan wanted to acknowledge the subcommittee members for their efforts and requested that Assessor Maynard pass on her gratitude. Assessor Maynard affirmed that he would do and recognized the huge contributions of Santa Clara and Los Angeles Counties to this project.

10. Announcements: None

11. Adjourn: 2:53 p.m.



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
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Third District, Santa Monica

MIKE SCHAEFER
Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director

January 22, 2025

Honorable Matthew R. Maynard, Chair
California Assessors' Association Standards Committee
2980 Richardson Dr
Auburn, CA 95603

Dear Mr. Maynard:

In preparation for the California Assessors' Association (CAA) Standards Committee meeting to be held on January 29, 2025, the following information is provided by the State Board of Equalization (BOE) regarding various projects and pertinent updates.

Project Updates:

Assessors' Handbook Section 265, *Cemetery Exemption* (AH 265) and Assessors' Handbook Section 516, *Assessment of Cemeteries* (AH 516) – In 2022, BOE staff initiated a project to combine these two handbooks into one – AH 516. This project is undergoing internal review, and we will be initiating the interested parties process next month .

Assessors' Handbook Section 531, *Residential Building Costs* (AH 531), and Section 534, *Rural Building Costs* (AH 534) – In 2023, BOE staff began a project to split AH 531 and AH 534 into two handbooks each. The cost tables will be in one handbook (AH 531 and AH 534) and the description (text) and pictures will be in another handbook (AH 531A and AH 534A). The proposed changes to AH 531 have been completed for the 2025 lien date. The changes to AH 534 are more substantial, and we will initiate the interested parties process this year. We anticipate that the proposed changes to AH 534 will be ready for the 2026 lien date.

Assessors' Handbook Section 560, *Assessment of Mining Properties*, and Section 566, *Assessment of Petroleum Properties*—In 2024, BOE staff began a project to update these two handbooks. The drafts of the revised handbooks are near completion. Once the final drafts of the revised handbooks are completed this year, BOE staff will initiate the interested parties process.

Forms – BOE staff participated in a CAA Forms Subcommittee meeting this month. Changes to seven BOE-prescribed forms were discussed. There will be more forms to discuss at the meeting in March when BOE has revised drafts.

On September 12, 2024, Assembly Bill 1879 (Stats. 2024, ch. 217) amended section 441 and added section 168.1 to the Revenue and Taxation Code (RTC) to authorize the Assessor to accept the filing of a State Board of Equalization form by the use of electronic media pursuant to authentication methods specified by the Assessor and approved by the BOE. Section 168.1(a)(1)

provides that the electronic signature is accompanied by a form in the signature block that states that the taxpayer certifies or declares under penalty of perjury that all the information, including accompanying statements or materials, in the document, is true, correct, and complete to the best of the taxpayer's knowledge.

BOE staff is working to create all BOE-prescribed forms for electronic submission with the new penalty of perjury statement in compliance with the provisions of section 168.1. Notification was made by issuing a County Assessor Only Letter (2025/001) of the forms becoming available on the Assessor Portal. We released 49 forms on base-year-value transfers and exemptions on the effective date of January 1, 2025.

Proposition 19 – On November 3, 2020, California voters passed Proposition 19, which added section 2.1 to Article XIII A of the California Constitution, to provide two new types of property tax relief: (1) a base year value transfer for persons over age 55, severely disabled, or victims of wildfire or natural disaster; and (2) an intergenerational transfer exclusion. Subsequently, effective September 30, 2021, Senate Bill 539 (Stats. 2021, ch. 427) added sections 63.2 and 69.6 to the Revenue and Taxation Code (RTC) to implement the intergenerational transfer exclusion and base year value transfer provisions of Proposition 19. On January 1, 2022, two new property tax rules (Property Tax Rules 462.520 and 462.540) went into effect to further implement these provisions.

We began a project to provide guidance with two Letter To Assessors containing frequently-asked questions and answers from Assessors' staff on the base year value transfers and intergenerational transfers. Letter To Assessors No. [2024/044](#) on base year value transfers was released on December 11, 2024. BOE staff is working on the draft Letter To Assessors for intergenerational transfers.

Property Tax Rule 135, *Homeowners' Property Tax Exemption* – Effective January 1, 2011, Senate Bill 1493 (Stats. 2010, ch. 185) amended RTC section 465¹ regarding document destruction. Staff has initiated a project to amend Rule 135(e)(5) to conform to RTC section 465 as amended in 2011. Letter To Assessors No. [2024/026](#) was issued on July 16, 2024. Comments on the proposed changes were due to the BOE by August 16, 2024. The BOE did not receive any comments. The BOE will present the project to the Board for approval in February 2025 and will commence the formal rulemaking process shortly after.

Property Tax Rule 283, *Permanent Certification* – As brought up at the CAA conferences held in Monterey in April and Olympic Village in August 2024, there were suggestions to amend Property Tax Rule 283 to recognize appraisal experience from the California Bureau of Real Estate Appraisers or similar agencies of another state. We have revised subdivision (a)(3)(B) to include the suggested language. Letter To Assessors No. [2024/042](#) was issued on November 22, 2024 initiating the project to amend Rule 283 and begin the interested parties process with comments on the proposed changes due to the BOE by December 16, 2024. BOE received one suggestion and is conducting research to substantiate the implementation of the request. We anticipate the decision will be made in February 2025 and then will commence the formal rule-making process.

¹ See Letter To Assessors No. [2010/057](#).

Assessor Resources:

The Assessor Portal contains a folder with important and current information relevant to new and ongoing Assessors. We anticipate that all of the updated material will be accessible in this folder by the end of the month. To access the folder, please visit the Assessor Portal, Main Folder, County Assessor Resources Folder, and Board of Equalization Folder.

Sincerely,

A handwritten signature in cursive script that reads "Lauren Keach".

Lauren Keach, Chief
County-Assessed Properties Division
Property Tax Department

cc: Honorable Jeffrey Prang, President
California Assessors' Association

Ms. Yvette M. Stowers, Executive Director, Board of Equalization
Mr. David Yeung, Deputy Director, Property Tax Department

From: [Lawrence Liu](#)
To: [Matt Maynard](#)
Cc: [Jennifer McDonald](#); [Jeff Prang](#); [Jeffrey Meyer](#); [Ted Olguin](#); [Robert Isozaki](#)
Subject: Standards Committee Meeting_Aircraft advisory subcommittee report
Date: Monday, April 14, 2025 3:37:03 PM
Attachments: [CAA Aircraft Advisory Update 04-2025.docx](#)

Good afternoon Assessor Maynard,

Please find attached the Aircraft advisory subcommittee report.

Lawrence P. Liu

Special Assistant

Public Affairs

Phone: (213) 893-6866

Mobile: (213) 266-1314

lliu@assessor.lacounty.gov

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Aircraft Advisory Subcommittee
Commercial Airlines Update – April 2025

2024 Commercial Airline and Fractional Assessment Totals

The 2024 statewide aircraft assessments for commercial airlines is \$9,728,974,773. The 2023 assessment was \$8,457,083,839. The increase is \$190,451,566 or 2.3%. This is the largest the statewide value has been since before the COVID-19 pandemic. These totals do not reflect any further reductions for additional obsolescence sought in assessment appeals.

The 2024 statewide fractional aircraft assessments is \$1,344,966,452. The 2023 assessment was \$1,117,086,123. The increase is \$227,880,329 or 20.4%.

Airline Assessment Appeals: MOU (2017 – 2020)

Nearly all Counties have resolved their appeals related to the 2017-2020 MOU valuations. The outstanding appeals have tentative agreements or are awaiting Appeal Board decisions. A proposed resolution was nearly adopted statewide, however a few counties were not in agreement with all of the parts of the resolution. It was decided that each county would resolve their appeals separately. The main differences between the MOU and the resolution values are listed below:

- MOU values are based on bluebook Current Market Value less 10% (fleet discount)
- The resolution values are based on bluebook Current Market Value less 20%
 - The 20% is based on the calculation for a fleet discount included in the Airliner Price Guide
- Exempt application software is recognized in the resolution values, not recognized in the MOU values

San Mateo County completed hearings for the 2017-2020 years in October 2024 and are under submission with the Assessment Appeals Board and awaiting a decision.

Revised MOU Discussion

Since passenger and cargo carriers continue to appeal aircraft valuations despite having a statewide MOU in place, the subcommittee will have future discussions about the effectiveness of the MOU. Counties showing interest in participating include: Los Angeles, San Mateo, Orange, Santa Clara, San Diego and Alameda.

From: [Kristen Seaburn](#)
To: [Matt Maynard](#)
Cc: [Mike Hannah](#)
Subject: RE: Call for Subcommittee Reports/Action Items
Date: Wednesday, April 16, 2025 1:40:36 PM
Attachments: [image001.png](#)
[image002.png](#)

Good afternoon Assessor Maynard,

Please see below from Mr. Parrish for the Standards Committee:

Standard's Committee meeting April 2025

C&I Database to be included in the agenda.

Question 1.

Trepp is cited as the industry's largest commercially available database of securitized mortgages. Many of these loans have detailed financials and appraisal values. Orange County has been using Trepp for approximately two years. It recently helped us with two high value appeals. It has not been that useful for smaller to mid-size properties. Can any of the other counties share their thoughts on the usefulness and their experience with this product.

There will be no update on Exemptions.

Cordially,



Kristen Seaburn

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

From: Matt Maynard <MMaynard@placer.ca.gov>

Sent: Monday, April 14, 2025 3:28 PM

To: Alyssa Douglass <adouglass@buttecounty.net>; Kristen Seaburn <kseaburn@asr.ocgov.com>; Dave Stottlemire <dstottlemire@inyocounty.us>; Jeffrey Prang <jprang@assessor.lacounty.gov>; Keith Taylor <keith.taylor@ventura.org>; Laura Avila <avilal@kerncounty.com>; Leslie Morgan <lmorgan@co.shasta.ca.us>; Marina Camacho <camachom@co.monterey.ca.us>; Matt May <matthew.may@countyofmerced.com>; Matt Maynard <MMaynard@placer.ca.gov>; Peter Aldana <paldana@asrclkrec.com>; Richard Ford <richard.ford@lakecountycalifornia.gov>; Robert Menvielle <robertmenvielle@co.imperial.ca.us>; Sheryl Taylor <STaylor@assessor.lacounty.gov>
Cc: Keach, Lauren <Lauren.Keach@boe.ca.gov>
Subject: Call for Subcommittee Reports/Action Items

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

Good afternoon,

The Napa conference is rapidly approaching. This is a call for any subcommittee reports or action items for our April 23 Standards Committee meeting. The agenda should go out later this week, so if there is any old or new business you would like to discuss, please let me know so it can be added.

Thank you,

Matt Maynard

Assessor

Placer County Assessor's Office

2980 Richardson Drive | Auburn, CA 95603-2640

P 530.889.4300 | F 530.889.4305

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



From: [Camacho, Marina](#)
To: [Matt Maynard](#)
Subject: RE: Call for Subcommittee Reports/Action Items
Date: Tuesday, April 15, 2025 11:04:17 AM
Attachments: [image004.png](#)

Good morning Matt,

The Forms Committee has not met yet to review the finalize the recommended 2026 form changes; however, a meeting is anticipated to take place the last week of April pending confirmation of dates with the BOE.

See you next week.

Marina Camacho

Assessor, County Clerk-Recorder
County of Monterey

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

ase be advised that as of April 19, 2024 at 5:00PM,
my NEW email address will be: camachom@countyofmonterey.gov.
The NEW County of Monterey web address is now
[CountyofMonterey.Gov](https://www.CountyofMonterey.Gov)
Kindly update your records accordingly. Thank you.

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

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From: Matt Maynard <MMaynard@placer.ca.gov>
Sent: Monday, April 14, 2025 3:28 PM
To: Alyssa Douglass <adouglass@buttecounty.net>; Claude Parrish <kseaburn@asr.ocgov.com>; Dave Stottlemire <dstottlemire@inyocounty.us>; Jeffrey Prang <jprang@assessor.lacounty.gov>; Keith Taylor <keith.taylor@ventura.org>; Laura Avila <avilal@kerncounty.com>; Leslie Morgan <lmorgan@co.shasta.ca.us>; Camacho, Marina <CamachoM@countyofmonterey.gov>; Matt May

From: [Leslie Morgan](#)
To: [Laura Avila](#); [Matt Maynard](#)
Subject: CCMA Update
Date: Thursday, April 17, 2025 7:39:33 AM
Attachments: [image001.png](#)

I'm including my updates for both of you below so you can plug them into the minutes.

CCMA Education Update: The CCMA is continuing to meet monthly to work on the conference and AH 215; however, there are no specific educational topics at this time.

CCMA Standards Update: : The CCMA is continuing to meet monthly to work on the conference and AH 215. They have received input from counties who are willing to help with a review of the AH215, but have not yet started that project. If they get enough participation, they would like to break the review into portions of the handbook so that each member or duo can concentrate on specific portions without being overly burdensome. Please encourage your mapping staff to be involved. Dannel (CCMA President) is also working on coordinating with Waqar (IT President) to discuss CCMA's participation with the IT conference.

See you guys next week!



Leslie Morgan

Assessor-Recorder
1450 Court St, Suite 208-A | Redding, CA 96001
Phone: 530-225-3600 | Fax: 530-225-5673
lmorgan@shastacounty.gov

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From: [Laura Avila](#)
To: [Matt Maynard](#)
Subject: RE: Call for Subcommittee Reports/Action Items
Date: Wednesday, April 16, 2025 5:07:58 PM
Attachments: [image001.png](#)
[Natural Resources Report for Standards - Spring 2025.pdf](#)
[Real Property Chief Report for Standards - April 2025.pdf](#)

Hi Matt,

Please include my attached reports for Natural Resources and Real Property Chiefs.

See you next week!

Laura

From: Matt Maynard <MMaynard@placer.ca.gov>
Sent: Monday, April 14, 2025 3:28 PM
To: Alyssa Douglass <adouglass@buttecounty.net>; Claude Parrish <kseaburn@asr.ocgov.com>; Dave Stottlemire <dstottlemire@inyocounty.us>; Jeffrey Prang <jprang@assessor.lacounty.gov>; Keith Taylor <keith.taylor@ventura.org>; Laura Avila <avilal@kerncounty.com>; Leslie Morgan <lmorgan@co.shasta.ca.us>; Marina Camacho <camachom@co.monterey.ca.us>; Matt May <matthew.may@countyofmerced.com>; Matt Maynard <MMaynard@placer.ca.gov>; Peter Aldana <paldana@asrclkrec.com>; Richard Ford <richard.ford@lakecountycalifornia.gov>; Robert Menvielle <robertmenvielle@co.imperial.ca.us>; Sheryl Taylor <STaylor@assessor.lacounty.gov>
Cc: Keach, Lauren <Lauren.Keach@boe.ca.gov>
Subject: Call for Subcommittee Reports/Action Items

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Good afternoon,

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Thank you,

Matt Maynard

Assessor

Placer County Assessor's Office

2980 Richardson Drive | Auburn, CA 95603-2640

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



Natural Resources Report for Standards – Spring Conference April 2025

The Petroleum Standards Advisory Committee (PSAC) had its annual meeting during the WSPA/PSAC conference, February 4-5, 2025 in Ventura. Assessor and industry heard from many industry leaders on day one of the conference. During the day 2 meeting, only assessor/BOE staff met to discuss pricing for oil and gas. A price per barrel was determined based on presentations from Los Angeles County and Kern County staff. The annual pricing letter was sent out by Kern County in March to all interested parties.

We had discussion during the Assessor only portion about possibly trying to hold an all day meeting after the industry meeting at the Ventura County offices so we can cover more material. This would allow some counties to send fewer people to the industry portion that has gotten a little expensive for some counties to send all staff to. Further discussions will happen later as planning for the 2026 meetings resumes.

Planning is underway for the 2nd Annual Natural Resources Conference to be held later this year in Sacramento. Additional information and save the date will go out soon.

Real Property Chief Report for Standards – Spring Conference April 2025

The Realty Chief's held their spring conference in Napa, hosted by Napa County, March 6 & 7, 2025. The main topics of discussion were:

- Vendors/Systems/IT
- Administrative items/Procedures
- Workload/Staffing/Quality Control/Training
 - Joel Vicente, Los Angeles County jvicente@assessor.lacounty.gov
 - Would any counties be interested in attending an offering of IAAO Course 400 – Assessment Administration hosted by the LA County Chapter of IAAO and the LA County Assessor's Office? The course is geared towards management and supervisory personnel and focuses on the need for management, and the responsibilities placed on the assessor and all supervisory staff. The course would be onsite at the Kenneth Hahn Hall of Administration in downtown LA and would be held over a four day period with an online exam to be taken at the individual attendee's leisure. It is the first course needed to acquire an IAAO designation of Assessment Administration Specialist. The fee for the course would be nominal and simply entail the cost for the course material, since LA County's staff will be instructing. Cost would be approx. \$400 per course plus travel for a 4-day class. There are 2-4 core classes. Some pre-requisites are online.
- Legal Authority/Guidance (R&T Codes, PTR, Handbooks)
- Possessory Interests
 - JPA Discussion on who is doing what and how it is going
- Minerals/Oil & Gas
- CLCA/Williamson Act Properties
- Prop 19 Base Year/Intergenerational Transfers
- Prop 19 Family Farms
- Disaster Relief/Section 170
- Solar Farms
- Notice of Supplemental Assessment/Setting BYV
- Assessment Appeals
- Legislation
- Real & Business Property Coordination
- Next conference is in the fall in Merced at the El Capitan Hotel

From: [Keach, Lauren](#)
To: [Matt Maynard](#)
Cc: [Jeffrey Prang](#); john.tuteur@countyofnapa.org; [Stowers, Yvette](#); [Yeung, David](#); [Stemen, Carolyn](#)
Subject: RE: 2025 BAAA Regional Conference - BOE Report for Standards Committee Meeting
Date: Wednesday, April 16, 2025 1:45:14 PM
Attachments: [image001.png](#)
[CAA Standards Committee Meeting BOE Report 04-2025.pdf](#)

Good afternoon, Mr. Maynard:

I hope submitting a revised draft to you is not too late. During my lunch hour, it dawned on me that I did not include an important project we completed to update Publication 29. This revised draft reflects the updates we made to Publication 29 for the 2025 version that has been released.

Thank you!

Lauren Keach



California State Board of Equalization

Lauren Keach, Chief

County-Assessed Properties Division

Property Tax Department

1-916-274-3373 Office

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From: Keach, Lauren
Sent: Wednesday, April 16, 2025 11:56 AM
To: mmaynard@placer.ca.gov
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Subject: 2025 BAAA Regional Conference - BOE Report for Standards Committee Meeting

Good morning, Mr. Maynard:

Please see BOE's report attached for the Standards Committee meeting next week on April 23, 2025. Please do not hesitate to contact me if you have any questions or would like to discuss any of the items in the report.

Regards,

Lauren Keach



California State Board of Equalization

Lauren Keach, Chief

County-Assessed Properties Division

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Executive Director

April 16, 2025

Honorable Matthew R. Maynard, Chair
California Assessors' Association Standards Committee
2980 Richardson Dr
Auburn, CA 95603

Dear Mr. Maynard:

The State Board of Equalization (BOE) has provided the following information regarding various projects and pertinent updates in preparation for the California Assessors' Association (CAA) Standards Committee meeting on April 23, 2025.

Project Updates:

Assessors' Handbook Section 265, Cemetery Exemption (AH 265), and Assessors' Handbook Section 516, Assessment of Cemeteries (AH 516):

In 2022, BOE staff initiated a project to combine these two handbooks into one – AH 516. This project is under internal review, and we will initiate the interested parties process to announce the project in May 2025.

Assessors' Handbook Section 534, Rural Building Costs (AH 534):

BOE staff began a project to split AH 534 into two handbooks. The cost tables will be in one handbook (AH 534), and the description (text) and pictures will be in another handbook (AH 534A). The updates will go through the interested parties process and we anticipate that the proposed changes to AH 534 will be ready by the 2026 lien date.

Assessors' Handbook Section 560, Assessment of Mining Properties (AH 560), and Section 566, Assessment of Petroleum Properties (AH 566):

In 2024, BOE staff began a project to update these two handbooks. The drafts of the revised handbooks are near completion. Once the final drafts of the revised handbooks are completed this year, BOE staff will initiate the interested parties process.

Forms:

BOE staff participated in a CAA Forms Subcommittee meeting in January and discussed changes to seven BOE-prescribed forms. Additionally, BOE has 66 forms requiring updates. These forms will be presented for approval at the Board Meeting scheduled on May 28, 2025.

- **Electronic Forms:** On September 12, 2024, Assembly Bill 1879 (Stats. 2024, ch. 217) amended section 441 and added section 168.1 to the Revenue and Taxation Code (RTC) to authorize the Assessor to accept the filing of a State Board of Equalization form by the use of electronic media pursuant to authentication methods specified by the Assessor and approved by the BOE. Section 168.1(a)(1) provides that the electronic signature is accompanied by a form in the signature block that states that the taxpayer certifies or declares under penalty of perjury that all the information, including accompanying statements or materials, in the document, is true, correct, and complete to the best of the taxpayer's knowledge.

BOE staff is working to create all BOE-prescribed forms for electronic submission with the new penalty of perjury statement in compliance with the provisions of section 168.1. We released 48 forms on base-year-value transfers and exemptions on the effective date of January 1, 2025. Notification was made by issuing a County Assessor Only Letter (2025/001) of the forms becoming available on the Assessor Portal.

Additionally, BOE staff is drafting guidance on authentication methods for accepting electronic signatures and processes for County Assessors to submit proposed methods for accepting electronic signatures to the BOE for approval. Once completed, this guidance will be issued via a County Assessor-Only Letter.

Proposition 19:

On November 3, 2020, California voters passed Proposition 19, which added section 2.1 to Article XIII A of the California Constitution, to provide two new types of property tax relief: (1) a base year value transfer for persons over age 55, severely disabled, or victims of wildfire or natural disaster; and (2) an intergenerational transfer exclusion. Subsequently, effective September 30, 2021, Senate Bill 539 (Stats. 2021, ch. 427) added sections 63.2 and 69.6 to the Revenue and Taxation Code (RTC) to implement the intergenerational transfer exclusion and base year value transfer provisions of Proposition 19. On January 1, 2022, two new property tax rules (Property Tax Rules 462.520 and 462.540) were enacted to implement these provisions further.

We began a project to provide guidance with two Letter To Assessors containing frequently-asked questions and answers from Assessors' staff on the base year value transfers and intergenerational transfers. Letter To Assessors No. [2024/044](#) on base year value transfers was released on December 11, 2024. More recently, it has been determined that with the complexity and diversity in questions pertaining to intergenerational transfers, it will be most beneficial to split this guidance into two separate Letters To Assessors: family home and family farm. BOE staff is working on the draft Letter To Assessors for intergenerational transfers of a family home, followed by a Letter To Assessors for intergenerational transfers of a family farm.

Property Tax Rule 135, Homeowners' Property Tax Exemption:

Effective January 1, 2011, Senate Bill 1493 (Stats. 2010, ch. 185) amended RTC section 465¹ regarding document destruction. Staff has initiated a project to amend Rule 135(e)(5) to conform to RTC section 465 as amended in 2011. Letter To Assessors No. [2024/026](#) was issued on July 16, 2024. Comments on the proposed changes were due to the BOE by August 16, 2024. The BOE did not receive any comments. The BOE will present the project to the Board for approval in June 2025 and will commence the formal rulemaking process shortly after.

Property Tax Rule 283, Permanent Certification:

As brought up at the CAA conferences held in Monterey in April and Olympic Village in August 2024, there were suggestions to amend Property Tax Rule 283 to recognize appraisal experience from the California Bureau of Real Estate Appraisers or similar agencies of another state. We have revised subdivision (a)(3)(B) to include the suggested language. Letter To Assessors No. [2024/042](#) was issued on November 22, 2024 initiating the project to amend Rule 283 and begin the interested parties process with comments on the proposed changes due to the BOE by December 16, 2024. BOE received one suggestion and has decided to implement it after conducting necessary research to support it. BOE will present the project to the Board for approval in June 2025 and will commence the formal rulemaking process shortly after.

Publication 29, California Property Tax An Overview:

Publication 29, *California Property Tax An Overview*, provides a summary of property tax assessment in California. Updates to the publication for 2025 include changes to the Board of Equalization's (BOE) Property Tax Department divisions, functions of the Taxpayers' Rights Advocate Office, and property tax relief measures. The 2025 revision of Publication 29 is posted to the State Board of Equalization's website at <https://www.boe.ca.gov/proptaxes/pdf/pub29.pdf>. An LTA announcing the updated publication with more information will be released this month.

Assessor Resources:

The Assessor Portal contains a folder with important and current information relevant to new and ongoing Assessors. To access the folder, please visit the Assessor Portal, Main Folder, County Assessor Resources Folder, and Board of Equalization Folder.

Sincerely,



Lauren Keach, Chief
County-Assessed Properties Division
Property Tax Department

cc: Honorable Jeffrey Prang, President
California Assessors' Association

Ms. Yvette M. Stowers, Executive Director, Board of Equalization
Mr. David Yeung, Deputy Director, Property Tax Department

¹ See Letter To Assessors No. [2010/057](#).