



# **CALIFORNIA ASSESSORS' ASSOCIATION BOARD OF DIRECTORS' MEETING AGENDA**

**Thursday, August 7, 2025  
8:30 am – 10:00 am  
Margaritaville Hotel, South Lake Tahoe, California**

Join Zoom Meeting  
<https://us06web.zoom.us/j/87669509083?pwd=WONtrHZGjFcTVdUM6aft67x3Wy6OIT.1>

Meeting ID: 876 6950 9083  
Passcode: 393177

Dial by your location  
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\* indicates attachment included

1. Call to Order and Welcome to New Assessors Prang/DePaul  
Assessor Tammie Guenthart, Mariposa County  
Interim Assessor Greg Monteverde, Santa Clara County
2. Roll Call of Board Members Scott
3. Adopt Agenda Prang
4. Consent Agenda Prang
  - A. Approval of April 24, 2025, Board Meeting Minutes\*
  - B. Approval of May 15, Board Meeting Minutes\*
  - C. Approval of June 24, 2025, Board Meeting Minutes\*
  - C. Approval of July 17, 2025, Board Meeting Minutes\*
5. President's Report Prang
  - A. Board of Director's vacancy due to Santa Clara County Assessor Stone retirement
  - B. 100 Days after Los Angeles County Fire Event, Ben Allen\*
  - C. IAAO Class training\*
  - D. BOE Taxpayer Bill of Rights, August 20, 2025\*
  - E. BOE Annual meeting with the Assessors, October 22, 2025\*
6. Correspondence Prang
  - A. FAA Opposition Letter to Docket FAA-2025-0638 sent May 20, 2025\*
  - B. Taxpayers' Rights Advocate Office Educational Items for Taxpayers – Information Sheets\*

7. Unfinished Business Prang
  - A. Association Management Search: Shared Admin Services Tuteur
8. New Business Prang
9. Committee Reports
  - A. Legislative Torres
  - B. Standards Maynard
  - C. Finance Taylor
    - i. Review 2<sup>nd</sup> Quarter 2025 Financial Statements\*
  - D. Education Avila
  - E. Bylaws, Resolutions, and Awards\* DePaul
    - i. ACTION ITEM: Approve committee work to update award certificates with new CAA Logo\*
  - F. History and Preservation Rooney
  - G. Conference Menvielle
  - H. Audit Committee Ford
  - I. Information Technology Bestolarides
  - J. Ad-Hoc Committees
    - i. BOE Survey Duckels
    - ii. CSAC Representative Rooney
    - iii. Shared Systems eforms/SDR/eSDR Duckels
      - a) Action Item: Approval of BB&K invoice\*
    - iv. Embedded Software Stone
    - v. IAAO Representative Marks
    - vi. State Controller's Office (SCO) Morgan/Marks
10. Association Management Report Jenifer 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

## **2025 California Assessors' Association Board of Directors**

Jeff Prang	President	Los Angeles
Christina Wynn	Immediate Past President	Sacramento
Kristen DePaul	President-Elect	Modoc
Stephen Duckels	Vice President	Yuba
Keith Taylor	Treasurer	Ventura
Shelley Scott	Secretary	Marin

### **Presidential Appointments**

Tom Bordonaro	San Luis Obispo
Don Gaekle	Stanislaus
Deva Proto	Sonoma
Vacant	

### **Regional Representatives**

Marina Camacho	Bay Area Assessors' Association	Monterey
Claude Parrish	Central/Southern California Assessors' Assn	Orange
Sendy Perez	Northern California Assessors' Assn	Glenn



## CALIFORNIA ASSESSORS' ASSOCIATION BOARD OF DIRECTORS' MEETING MINUTES

**Thursday, April 24, 2025  
8:30 am – 10:00 am  
Napa Valley Marriott, Napa Ballroom 1-2**

### 1. Call to Order

The meeting was called to order at 8:30 a.m. by President Jeff Prang.

### 2. Roll Call of Board Members

Scott

Assessor Scott called the roll and the following participated:

President, Jeffrey Prang, Los Angeles County  
 Immediate Past President: Christina Wynn, Sacramento County  
 President-Elect, Kristen DePaul, Modoc County  
 Vice-President: Stephen Duckels, Yuba County  
 Treasurer: Keith Taylor, Ventura County  
 Secretary: Shelly Scott, Marin County

### **Presidential Appointments**

Tom Bordonaro	San Luis Obispo
Deva Proto	Sonoma
Larry Stone	Santa Clara
Don Gaekle	Stanislaus

### **Regional Representatives**

Marina Camacho	Bay Area Assessors' Association	Monterey
Claude Parrish	Central/Southern California Assessors' Assn	Orange
Sendy Perez	Northern California Assessors' Association	Glenn

### 3. Adopt Agenda

**MSC (Bordonaro/Stone) to adopt the agenda, with the addition of an action item on the Leadership Academy funds (Tuteur).**

### 4. Consent Agenda

- A. Approval of January 21, 2025, Board Meeting Minutes
- B. Approval of January 30, 2025, Board Meeting Minutes
- C. February 20, 2025, Board Meeting Minutes
- C. Approval of March 20, 2025, Board Meeting Minutes
- D. Approval of April 3, 2025, Board Meeting Minutes

**MSC (Bordonaro/Gaekle) to approve the consent agenda.**



## 5. President's Report

Assessor Prang reviewed recent meetings and events he has attended as a representative of the CAA including:

- A. CalTax 99<sup>th</sup> Annual Meeting, March 6, 2025
- B. Assemblymember Mike Gipson Bill Signing, March 14, 2025
- C. Annual Assessor/Silicon Valley Tax Director Meeting, March 19, 2025
- D. Board of Equalization Annual Meeting with Assessors

He also noted there is an IAAO Seminar on Thursday, May 14<sup>th</sup> that is open to assessor staff and anyone wishing to attend should contact Los Angeles County for the information.

## 6. Correspondence

There was none.

## 7. Unfinished Business

### A. Conferences – Membership Survey

This item will be discussed during the Conference Committee report.

### B. Association Management Search Workshop

Assessor Tuteur reported on the work that is being done to create an RFP for association management services, noting they are in discussion with the recorders and clerk's organizations as there may be some synergy in joining together for administrative and meeting planning services. There will be a facilitated meeting on May 8<sup>th</sup> with representatives of the three associations. It is anticipated the RFP will be released in July with responses due in August or September.

Assessor Prang thanked Assessor Tuteur for his efforts on behalf of the CAA.

## 8. New Business

### A. CSAC Committee Representative. No report.

### B. IAAO 2025 Spring Seminar Update. Discussed under President's report.

C. Leadership Academy Funds (Tuteur). Assessor Tuteur (on behalf of Assessor Salinas) reported on the upcoming July Leadership Academy noting the cost per person is \$2,750 which is high for some counties so recommended there be some support by CAA for this Academy. No formal action was taken.

## 9. Committee Reports

### A. Legislative

Torres

Assessor Torres reported on items that the Legislative Committee have asked for the Board to formalize position of the CAA.

SB 603: Support

**MSC (Bordonaro/Stone) to Support SB 603.**

SB 710: Oppose unless amended

**MSC (Bordonaro/Gaekle) to oppose unless amended.**

Support AB 1253

**MSC (Stone/Bordonaro) to support AB 1253.**

Oppose AB 1337

**MSC (Stone/Tuteur) to oppose AB 1337**

SB 336: Oppose unless amended

**MSC (Stone/Gaekle) to oppose unless amended.**

Assessor Prang thanked the staff from the various counties who have put in tremendous time and effort working on the legislative items that affect the CAA and its constituents.

**B. Standards**

**1. Aircraft Advisory Subcommittee Report**

Assessor Maynard reported on yesterday's meeting and the presentation given by Modern iConcepts on the e-signature options.

**C. Finance**

Assessor Taylor provided a financial update, noting the bank balances as of April 16, 2025:

Main Checking Account	\$125,170.97
Savings	\$ 58,648.67
Shared Systems	\$ 76,930.54
Conference Account	\$120,624.77
Certificates of Deposit	\$234,793.66

He noted the CDs have earned \$4,793.66 since they were opened on September 16, 2024.

i. 4th Quarter 2024 Financial Statements. Informational.

ii. 1st Quarter 2025 Financial Statements. Informational.

iii. Approve applying for a credit card to use for CAA activities

**MSC (Taylor/Stone) to approve a credit card for CAA activities.**

**Parrish, No.**

**D. Education**

Assessor Avila reviewed the Education Committee report.

**E. Bylaws, Resolutions, and Awards**

Assessor DePaul reporting.

i. ACTION ITEM: Approve included revisions to the Policy Manual that was adopted January 30th, 2025.  
**MSC (Bordonaro/Scott) to approve the revisions, as presented.**

- F. History and Preservation Rooney
- G. Conference Menvielle
- MSC (Gaekle/Bordonaro) to approve the Conference Committee report that would keep the three regular meetings but allow for the host to have flexibility with the program schedule.**
  
- H. Audit Committee Ford
- I. Information Technology Bestolarides
- J. Ad-Hoc Committees
- i. BOE Survey Duckels
- ii. CSAC Representative Rooney
- iii. Shared Systems eforms/SDR/eSDR Duckels
- iv. Embedded Software Stone
- v. IAAO Representative Marks
- vi. State Controller’s Office (SCO) Morgan/Marks

There was discussion regarding the Dark Store subcommittee. It was determined to remove it for now. Assessor Marks (San Diego) was appointed as the chair of the LEOP subcommittee.

- 10. Association Management Report. Informational Jenifer McDonald
  
- 11. Board of Equalization (BOE) Staff Report
  
- 12. California County Assessors’ Information Technology Authority (CCAITJPA) Report Gaekle

The assessors were asked to review draft RFP released by California County Assessors Information Technology Authority and provide input.

- 13. Announcements/Good of the Order
  
- 14. Adjourned at 2:04 p.m.

## 2025 California Assessors' Association Board of Directors

Jeff Prang	President	Los Angeles
Christina Wynn	Immediate Past President	Sacramento
Kristen DePaul	President-Elect	Modoc
Stephen Duckels	Vice President	Yuba
Keith Taylor	Treasurer	Ventura
Shelley Scott	Secretary	Marin

### Presidential Appointments

Tom Bordonaro	San Luis Obispo
Don Gaekle	Stanislaus
Deva Proto	Sonoma
Larry Stone	Santa Clara

### Regional Representatives

Marina Camacho	Bay Area Assessors' Association	Monterey
Claude Parrish	Central/Southern California Assessors' Assn	Orange
Sendy Perez	Northern California Assessors' Assn	Glenn



# CALIFORNIA ASSESSORS' ASSOCIATION BOARD OF DIRECTORS 2025 SPECIAL MEETINGS

11:00 am (By Zoom)

Thursday, May 15, 2025

## MINUTES

### 1. Call to Order

In the absence of President Prang, Assessor DePaul called the meeting to order.

### 2. Roll Call

Assessor Scott called the roll and the following participated:

President-Elect, Kristen DePaul, Modoc County

Vice-President: Stephen Duckels, Yuba County

Treasurer: Keith Taylor, Ventura County

Secretary: Shelly Scott, Marin County

### Presidential Appointments

Tom Bordonaro

Larry Stone

Don Gaekle

San Luis Obispo

Santa Clara

Stanislaus

### Regional Representatives

Marina Camacho Bay Area Assessors' Association

Claude Parrish Central Southern California Assessors Assn

Monterey

Orange (late)

### 3. Adopt Agenda

**MSC (Scott/Gaekle) to adopt the agenda as presented.**

### 4. Unfinished Business. There was none.

### 5. New Business

Prang

a. Approval of letter to comment on Docket No. FAA-2025-0638, regarding the withholding of Aircraft registration information

**MSC (Stone/Bordonaro) to approve the letter to comment on Docket No. FAA-2025-0638, as presented.**

b. Legislative Committee Report

Assessor Torres presented three items that were being presented following today's Legislative Committee Meeting. Following review and discussion the items were acted on.

- i. AB 1337: Information Practices Act  
**MSC (Gaekle/Bordonaro) to oppose unless amended.**
- ii. SB 284: Proposition 19 Intergenerational Transfer Claim  
**MSC (Stone/Bordonaro) to oppose unless amended.**
- iii. Sponsor Extend Veteran Exemptions Legislation  
**MSC (Bordonaro/Gaekle) for CAA to provide support, where needed, on this draft legislation.**

6. Announcements/Good of the Order

Assessor Tuteur reminded the Board the visioning session on association management went very well and further follow-up will continue with the facilitator. More information will be reported in the next 6-7 weeks. Assessor Parrish asked his opposition to this proposal be noted.

7. Adjourned at 11:25 a.m.



# CALIFORNIA ASSESSORS' ASSOCIATION BOARD OF DIRECTORS 2025 SPECIAL MEETINGS

3:30 p.m. (By Zoom)

Tuesday, June 24, 2025

## MINUTES

### 1. Call to Order

Prang

The meeting was called to order at 2:44 p.m.

a) Announcement of Retirement of Santa Clara Assessor Larry Stone

Assessor Prang noted it will be hard to image the California Assessors' Association without Larry Stone as he has been such an integral part of the association for 30 years. Those in attendance shared their good wishes and thanks to Assessor Stone.

b) Welcome Mariposa County Assessor-Recorder Tammie Guenthart. Assessor Guenthart was not available for this meeting but the Board welcomes her to the CAA in her new role of Mariposa County Assessor-Recorder.

### 2. Roll Call

Scott

Los Angeles County's Lawrence Liu called the roll and the following participated:

President: Jeffrey Prang, Los Angeles

Immediate Past President: Christina Wynn, Sacramento

President-Elect, Kristen DePaul, Modoc County

Treasurer: Keith Taylor, Ventura County

### Presidential Appointments

Tom Bordonaro

Larry Stone

Deva Proto

Don Gaekle

San Luis Obispo

Santa Clara

Sonoma

Stanislaus

### Regional Representatives

Marina Camacho Bay Area Assessors' Association

Monterey

### 3. Adopt Agenda

Prang

Approved as presented.

### 4. Unfinished Business

Prang

### 5. New Business

Prang

a. Legislative Committee Items. The Legislative Committee did not establish a quorum today so there are no action items today.

b. Approval of updating of CAA “pins” and award items with new logo. Jenifer McDonald will get some draft art to re-do the pins and awards with the new CAA logo. These items are needed for the awards that are presented at the annual meeting.

6. Announcements/Good of the Order

7. Adjourned. There being no further business, the meeting was adjourned at 3:06 p.m.





# CALIFORNIA ASSESSORS' ASSOCIATION BOARD OF DIRECTORS 2025 SPECIAL MEETINGS

11:00 a.m. (By Zoom)

Thursday, July 17, 2025

## MINUTES

1. Call to Order Prang

2. Roll Call Scott

Assessor Scott called the roll and the following participated:

President, Jeffrey Prang, Los Angeles County  
President-Elect, Kristen DePaul, Modoc County  
Treasurer: Keith Taylor, Ventura County  
Secretary: Shelly Scott, Marin County

### Presidential Appointments

Tom Bordonaro	San Luis Obispo
Deva Proto	Sonoma
Don Gaekle	Stanislaus

### Regional Representatives

Marina Camacho	Bay Area Assessors' Association	Monterey
Claude Parrish	Central/Southern California Assessors' Assn	Orange

3. Adopt Agenda Prang  
The agenda was adopted, as presented, without opposition.

4. Unfinished Business Prang  
There was none.

5. New Business Prang  
a. Legislative Committee Items  
Assessor Torres presented the report from the just-concluded Legislative Committee meeting.

SB 710 (Blakespear) Active Solar Energy Systems

**MSC (Bordonaro/Gaekle) to take a neutral position on this legislation.**

Assessor Torres thanked San Luis Obispo County and legislative advocate Rob Grossglauser for their work on this legislation.

AB 985 (Schiavo) Chiquita Canyon Landfill: RTC 170.1.  
No action needed on this item.

b. BOE Meeting Date: Set for Wednesday, October 22, 2025 – Sacramento.  
Informational.

c. Interim Santa Clara County Assessor Greg Monteverde was appointed to the  
Legislative Committee through 2025.

6. Announcements/Good of the Order

Assessor Tuteur reported there are seven firms that are applying for the Shared  
Services contract and the deadline for those submissions is August 15<sup>th</sup>.

Assessor Prang expressed his regrets that he will be unable to attend the NCAA  
conference in person in August due to a recent medical procedure that does not allow  
him to travel. He will participate virtually and Assessor DePaul has agreed to chair the  
in-person meetings.

7. Adjourned at 11:35 a.m.

## 100 DAYS AFTER: LA'S COMEBACK

Thursday, April 17, 2025 | 12:30 p.m.

[Will Rogers State Beach](#)—15800 Pacific Coast Highway, Pacific Palisades, 90272

3-5 minutes per speaker

<u>Subject</u>	<u>Speaker</u>
Press Conference Begins: Open with Overview	Senator Ben Allen - Emcee
State Legislative Perspective & Individual Priorities	Senator Sasha Renée Pérez
Local Perspectives and Individual Priorities	LA Mayor Karen Bass
	LA Councilwoman Traci Park
	Malibu Mayor Doug Stewart
SB 495 (Eliminate the List Act) + Insurance Market Priorities	Insurance Commissioner Ricardo Lara (SB 495 Sponsor)
SB 663 (Property Taxes) + Tax Relief Priorities	LA County Assessor Jeff Prang (SB 633 Sponsor)
SB 749 (Mobilehome Protections)	Jon Brown, Palisades Bowl Community Partnership Co-Chair
SB 522 (Tenant Protections)	LA City Attorney Hydee Feldstein Soto (SB 522 Sponsor)
SB 501 (Household Hazardous Waste) + Toxic Materials Priorities	Heidi Sanborn, NSAC Executive Director (SB 501 Sponsor)
Additional Legislative Priorities	Senator Ben Allen
Wrap Conference – Open for Questions	
Reporter Questions	



## Course 400 – Assessment Administration

### Course Description

Course 400 provides fundamental management concepts for management and supervisory personnel in the assessor's office. The course begins by emphasizing the need for management, and the various roles placed on the assessor and all supervisory personnel. The course then introduces the four major management functions (planning, organizing, directing, and controlling). Although the four functions are interrelated, a separate chapter is devoted to each one. This provides for a greater understanding of the major functions. Topics such as setting goals and objectives, and budget development are included in Chapter 2. The major topics for Chapter 3 are such things as developing the structure for the organization, division of tasks, and developing comprehensive job descriptions. Chapter 4 addresses directing the organization and the major topics deal with leadership and motivational strategies. Chapter 5 addresses controlling and the major topics focus on personnel issues and ensuring that the objectives established in the planning stage are being accomplished. Chapter 6 provides a brief introduction to public relations, with the major topics being recommendations for improving a jurisdiction's public image.

### Objectives

Upon completion of Chapter 1, you will be able to:

- Understand that all assessment jurisdictions, large or small, are expected to provide leadership, make decisions, and get results.
- Be familiar with the attributes of an effective assessment system.
- Identify the role of the assessor in an effective assessment system.
- Understand the need for management in an organization.
- Understand the meaning of management.
- Know the basic managerial functions.
- Understand the different levels of management.
- Understand the various roles of a manager.
- Know the different management skills.

Upon completion of Chapter 2, you will be able to:

- Understand that planning is the process of determining how an organization can accomplish its goals and objectives.
- Allocate resources effectively and efficiently.
- Determine the status of your organization.
- Define and develop a mission statement for the assessor's office.
- Develop a strategic plan that encompasses the organization's future course.
- Develop operational plans for the accomplishment of specific tasks.
- Develop written objectives, to be included in the operational plans that contain quantitative measurable terms, stating the results to be achieved within a given time frame.

- Utilize scheduling tools in developing and implementing a plan.
- Determine personnel requirements and time allocation for various tasks.
- Have a basic understanding of the different types of budgets.
- Be familiar with some strategies necessary for a good budget presentation.

Upon completion of Chapter 3, you will be able to:

- Understand how the coordination of efforts and activities fits into the management function.
- Develop an organizational structure by allocating responsibilities, specifying lines of authority, and providing for horizontal and vertical communication.
- Recognize internal and external factors that influence the assessor's office.
- Develop divisions within the office utilizing functional division or geographic division.
- Analyze task requirements and develop staffing patterns that maximize the efficiency of the division of labor.
- Develop performance standards, including standards for quality and production standards.
- Develop a personnel policy manual that contains the rules, jurisdictional policies, an organization chart, and any other pertinent policy information.
- Develop an organization chart that shows the division of work and the functional chain of command.
- Develop a clear and comprehensive job description.
- Know the proper steps to follow in new employee selection.
- Know the different methods of compensation and the advantages and disadvantages to each one.

Upon completion of Chapter 4, you will be able to:

- Understand the process of appropriately guiding the activities of the assessor's office in order to accomplish objectives.
- Define leadership and be able to contrast with directing.
- Identify the most effective approach of today's leaders.
- Understand the relationship of leadership with management, and how managers can become better leaders.
- Define and understand the degrees of delegation and know how to use this management tool.
- Define motivation and understand the primary components of motivation.
- Understand the various aspects of motivation.
- Understand the basics of communication.
- Define upward, downward, horizontal, and lateral communication.
- Understand the various aspects of empathic listening.
- Recognize the importance of effective listening for the assessor/manager.

Upon completion of Chapter 5, you will be able to:

- Understand the general process of evaluating current operations in an assessor's office.
- Understand that performance evaluation must be based on predetermined objectives.
- Develop an effective system for evaluating employee performance.
- Take the appropriate steps in addressing employee grievances.
- Use the proper procedures when disciplining an employee.
- Know when to terminate, and how to effectively terminate an employee.
- Effectively control the quality of the assessment process.
- Understand sales ratio study statistics, and the various applications of ratio study statistics.
- Understand the use of Geographic Information Systems (GIS) with ratio study data.
- Know the advantages and disadvantages of placing assessment data on a website.

Upon completion of Chapter 6, you will be able to:

- Develop methods by which the assessor's office can promote favorable relationships with the public.
- Understand how a fair, open, and efficient administration fits into a public relations program.
- Understand how to utilize the various publics served by the assessor, as a positive communications network that informs the general public about the assessor's office.
- Utilize the employees of the office as public relations people.
- Communicate and translate technical information relative to the assessor's office into meaningful news data.
- Provide information to the news media in the traditionally summarized format.
- Take a proactive approach to public relations.
- Use your web site for public relations.
- Develop printed information to inform the public of the responsibilities of the assessor's office.
- Prepare for speaking engagements, which provide another avenue of access to the public.
- Develop a more cooperative relationship with other public officials.

## Timetable

Topic	Time Requirement	Day Covered
<b>Chapter 1</b>		
Introduction	10 Minutes	Monday AM
Attributes of an Effective Assessment System	15 Minutes	Monday AM
Role of the Assessor	15 Minutes	Monday AM
Management from the Past	20 Minutes	Monday AM
Perspectives of Management	15 Minutes	Monday AM
Why Managers are Needed	10 Minutes	Monday AM
What is Management	15 Minutes	Monday AM
Management Roles	10 Minutes	Monday AM
Necessary Management Skills	10 Minutes	Monday AM
Current Management Trends in the Private Sector	15 Minutes	Monday AM
Review Questions	30 Minutes	Monday AM
<b>Chapter 2</b>		
Planning Defined, Context of Planning, Basic Terms	15 Minutes	Monday AM
Purpose of Planning	15 Minutes	Monday AM
Current Status of the Organization	30 Minutes	Monday AM
The Planning Process	75 Minutes	Monday PM
Visual Aids for Planning and Scheduling	15 Minutes	Monday PM

Topic	Time Requirement	Day Covered
Determining Personnel Requirements	75 Minutes	Monday PM
Budgeting, Budget Types, Budget Presentation	15 Minutes	Monday PM
Review Questions	30 Minutes	Monday PM/Tuesday AM
<b>Chapter 3</b>		
Definition of Organizational Structure	15 Minutes	Tuesday AM
Factors to Be Considered in the Organization's Structure	30 Minutes	Tuesday AM
Development – Organization Charts	45 Minutes	Tuesday AM
Statement of Duties and Responsibilities	20 Minutes	Tuesday AM
Development and Uses of a Job Description	30 Minutes	Tuesday AM
New Employee Selection and Development	30 Minutes	Tuesday AM
Employee Compensation	20 Minutes	Tuesday AM
Problem 3-1	225 Minutes	Tuesday AM/PM
Review Questions	20 Minutes	Tuesday PM
Quiz 1	30 Minutes	Wednesday AM
Review Questions	30 Minutes	Wednesday AM
<b>Chapter 4</b>		
Definition of Directing	15 Minutes	Wednesday AM
Definition and Discussion of Leadership	30 Minutes	Wednesday AM
Leadership's Relation with Management	30 Minutes	Wednesday AM
How Managers Can Become Better Leaders	30 Minutes	Wednesday AM
Delegation	45 Minutes	Wednesday AM
Motivation	60 Minutes	Wednesday AM/PM
Communication	60 Minutes	Wednesday PM
Listening – Empathetic Listen	30 Minutes	Wednesday PM
Listening As an Important Facet of Management	30 Minutes	Wednesday PM
Review Questions	75 Minutes	Wednesday PM
<b>Chapter 5</b>		
The Control Process	15 Minutes	Wednesday PM

Topic	Time Requirement	Day Covered
Performance Evaluation	60 Minutes	Wednesday PM/Thursday AM
Grievances & Discipline	45 Minutes	Thursday AM
Controlling the Quality of the Assessment Process	30 Minutes	Thursday AM
Controlling the Quality of the Product	90 Minutes	Thursday AM
Various Uses of GIS	15 Minutes	Thursday AM
Placing Assessment Data on the Web	15 Minutes	Thursday PM
Review Questions	10 Minutes	Thursday PM
<b>Chapter 6</b>		
Definition of Public Relations	15 Minutes	Thursday PM
Assessor/Manager in Public Relations	15 Minutes	Thursday PM
The Assessor's Public	15 Minutes	Thursday PM
Planning a Public Relations Program	60 Minutes	Thursday PM
Cooperation with Other Public Officials	15 Minutes	Thursday PM
Review Questions	30 Minutes	Thursday PM
Quiz #2	30 Minutes	Thursday PM





## Course 402 – Tax Policy

### Course Description

Think tax policy is boring? Think again. Certified IAAO instructors will lead students through interactive discussions and activities designed to get them thinking about tax policy as an applied topic within their jurisdictions. Course 402 equips learners with the ability to support the role and significance of property tax to policymakers and the public alike. The course provides students with tools and resources to help them explain the effects of property tax and a sound theoretical basis to guide decision-making and assist in creating workable solutions for their jurisdictions. If you interact with the public and policymakers, then Course 402 is for you.

### Objectives

**Terminal course objective:** Upon completion of Course 402, learners will be able to defend the role and significance of the property tax to policymakers and the public and actively support the improvement of property tax systems and policies.

**Preparation module objective:** Learners will remember foundational terms and concepts related to the governmental, legal, and fiscal structural environments influencing United States tax policy.

**Session 1.1 objective:** Learners will remember relevant terms and concepts related to the governmental, legal, and fiscal structural environments influencing United States tax policy.

**Session 1.2 objective:** Learners will remember assessing officers' key roles in tax policy.

**Session 1.3 objective:** Learners will demonstrate an understanding of terms and concepts related to evaluating taxes and measuring tax distribution and equity.

**Session 2.1 objective:** Learners will apply evaluative criteria and tax equity measures to compare bases, rates, and functions of major state and local government revenue sources.

**Session 2.2 objective:** Learners will apply tax equity measures to review data and compare overall tax structures.

**Session 3.1 objective:** Learners will demonstrate an understanding of the potential advantages and disadvantages of common property tax system features.

**Session 3.2 objective:** Learners will demonstrate an understanding of IAAO standards recommending best practices in property tax administration.

**Session 3.3 objective:** Synthesize previous material via guided activities to formulate an argument in defense of the property tax.

## Timed Outline

**NOTE:** Session time approximations **include** activities within the session.

### Part 1

Content	Approx. Time	Day Presented
<b>Session 1.1: Taxation Environment</b>	<b>195 Minutes</b>	<b>Day 1 AM</b>
<u>Activities</u>		
1a: Separation of Powers Under the U.S. Constitution	10 Minutes	Day 1 AM
1b: Supreme Court Decisions on Revaluing Properties Only Upon Sale	5 Minutes	Day 1 AM
<b>Session 1.2: Key Roles of Assessing Officers</b>	<b>100 Minutes</b>	<b>Day 1 PM</b>
<u>Activities</u>		
1c: Identifying Positive and Normative Statements	5 Minutes	Day 1 PM
1d: Practice writing positive statements	10 Minutes	Day 1 PM
1e: Key Roles Reflection	5 Minutes	Day 1 PM
<b>Session 1.3: Evaluating Taxes</b>	<b>175 Minutes</b>	<b>Day 1 PM/Day 2 AM</b>
<u>Activities</u>		
1f: Ruling on Property Tax Uniformity	20 Minutes	Day 1 PM
1g: Equity Measures Examples	5 Minutes	Day 2 AM
<b>Quiz #1</b>	<b>30 Minutes</b>	<b>Day 2 AM</b>

## Part 2

Content	Approx. Time	Day Presented
<b>Session 2.1: State &amp; Local Fiscal Structures</b>	<b>90 Minutes</b>	<b>Day 2 AM</b>
<u>Activities</u>		
2a: Comparing Tax Burdens Between States	30 Minutes	Day 2 AM
<b>Session 2.2: Taxes as a Revenue Source</b>	<b>225 Minutes</b>	<b>Day 2 PM</b>
<u>Activities</u>		
2b: Guided Note Taking	60 Minutes	Day 2 PM
2c: Substituting Income Tax for Property Tax to Fund Schools	15 Minutes	Day 2 PM
<b>Quiz #2</b>	<b>30 Minutes</b>	<b>Day 2 PM/Day 3 AM</b>

## Part 3

Content	Approx. Time	Day Presented
<b>Session 3.1: Property Tax System Features</b>	<b>300 Minutes</b>	<b>Day 3 AM/PM</b>
<u>Activities</u>		
3a: Comparing Revenue Effects of Different Systems	15 Minutes	Day 3 AM
3b: Ranking Market Value Alternatives	20 Minutes	Day 3 AM/PM
3c: Disadvantages of Value Increase Constraints	5 Minutes	Day 3 PM
3d: Calculating Tax Shifts Resulting from Exemptions	20 Minutes	Day 3 PM
<b>Session 3.2: Model Property Tax Administration</b>	<b>155 Minutes</b>	<b>Day 4 AM</b>
<u>Activities</u>		
3e: Setting Standards and Monitoring Performance	10 Minutes	Day 4 AM
3f: Advantages and Challenges of Data Sharing	10 Minutes	Day 4 AM
<b>Session 3.3: Sustaining the Property Tax</b>	<b>90 Minutes</b>	<b>Day 4 PM</b>
<u>Activities</u>		
3g: Potential Solutions to Common Issues	20 Minutes	Day 4 PM
3h: "Rethinking the Property Tax-School Funding Dilemma"	30 Minutes	Day 4 PM
<b>Quiz #3</b>	<b>30 Minutes</b>	<b>Day 4 PM</b>



# 2025 TAXPAYERS' BILL OF RIGHTS HEARING

TAXPAYERS AND STAKEHOLDERS ARE INVITED TO PRESENT IDEAS AND CONCERNS ON PROPERTY TAXES AND ALCOHOLIC BEVERAGE TAX.

*The Bill of Rights Hearing will start at approximately 10:00 a.m.*



**May Lee State Office Complex Auditorium**  
**651 Bannon Street, Sacramento, CA 95811**

## WEDNESDAY, AUGUST 20, 2025

**PARTICIPATE IN-PERSON, BY TELEPHONE, OR SUBMIT COMMENTS ONLINE**



Visit [www.boe.ca.gov/tra](http://www.boe.ca.gov/tra) or contact the  
Taxpayers' Rights Advocate Office at 1-916-274-3400.



This hearing is accessible to people with disabilities. For assistance call 1-916-274-3540.

**Ted Gaines**  
First District

**Sally J. Lieber**  
Second District

**Antonio Vazquez**  
Third District

**Mike Schaefer**  
Fourth District

**Malia M. Cohen**  
State Controller

**Yvette M. Stowers**  
Executive Director

## Lawrence Liu

---

**From:** Jeff Prang  
**Sent:** Wednesday, April 2, 2025 2:43 PM  
**To:** Lawrence Liu  
**Subject:** FW: Annual Meeting with Assessors

---

**From:** Stowers, Yvette <Yvette.Stowers@boe.ca.gov>  
**Sent:** Wednesday, April 02, 2025 1:02 PM  
**To:** Gaines, Ted <Ted.Gaines@boe.ca.gov>; Lieber, Sally <Sally.Lieber@boe.ca.gov>; Vazquez, Antonio <Antonio.Vazquez@boe.ca.gov>; Schaefer, Mike <Mike.Schaefer1@boe.ca.gov>; Malia.Cohen@sco.ca.gov; Jeff Prang <JPrang@assessor.lacounty.gov>; 'Kristen DePaul' <kristendepaul@co.modoc.ca.us>  
**Cc:** Cox, Matt <Matt.Cox@boe.ca.gov>; Winslow, Douglas <Douglas.Winslow@boe.ca.gov>; Flores, Juan C <Juan.Flores@boe.ca.gov>; Petterson, Cody <Cody.Petterson@boe.ca.gov>; Emran, Hasib <HEmran@sco.ca.gov>; Kim, Peter <Peter.Kim@boe.ca.gov>; Taylor, Catherine <Catherine.Taylor@boe.ca.gov>; Yeung, David <David.Yeung@boe.ca.gov>  
**Subject:** Annual Meeting with Assessors

**CAUTION:** External Email. Proceed Responsibly.

The following are the suggested dates for the annual meeting with Assessors. The one-day meeting will take place in Sacramento, please let me know if you have any conflicts.

Tuesday, Sept 16  
 Wednesday, Sept 17  
 Tuesday, Oct 21  
 Wednesday, Oct 22

The above dates do not appear to conflict with other key meeting dates that are listed below.

August 4-7, 2025	NCAA Regional Conference (Lake Tahoe)
August 20, 2025	BOE Board Meeting and TRA Hearing
September 16-17, 2025	BOE Board Meeting
October 6-9, 2025	CAA Annual Conference (Knotts Berry Farm)
October 21-22, 2025	BOE Board Meeting (the CAA meeting could be the first or second day)

Regards,



**California State  
Board of Equalization**

**Yvette M. Stowers, Executive Director**

Executive Office  
 1-916-274-3562 Office  
 1-916-661-2299 Cell  
[yvette.stowers@boe.ca.gov](mailto:yvette.stowers@boe.ca.gov)





# CALIFORNIA ASSESSORS' ASSOCIATION

## BOARD OF DIRECTORS

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**JEFFREY PRANG**

Los Angeles County

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

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**CHRISTINA WYNN**

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[wynnnc@sacounty.gov](mailto:wynnnc@sacounty.gov)

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**KRISTEN DEPAUL**

Modoc County

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**SHELLY SCOTT**

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**DEVA PROTO**

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**DON GAEKLE**

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**LAWRENCE E. STONE**

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##### Regional Representatives

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**CLAUDE PARRISH**

Orange County (CSCAA)

[kseaburn@asr.ocgov.com](mailto:kseaburn@asr.ocgov.com)

**SENDY PEREZ**

Glenn County

[perez@countyofglenn.net](mailto:perez@countyofglenn.net)

##### Association Consultant

**PINNACLE ADVOCACY**

ROB GROSSGLAUSER

[rob@pinnacleadvocacy.com](mailto:rob@pinnacleadvocacy.com)

May 20, 2025

Docket Operations, M-30

U.S. Department of Transportation

1200 New Jersey Avenue SE

Room W12-140, West Building Ground Floor

Washington, DC 20590-0001

RE: Opposition to Docket No. FAA-2025-0638 – Proposed Withholding of Aircraft Registration Information

To Whom It May Concern:

On behalf of the California Assessors' Association (CAA), which represents the elected County Assessors in all 58 California counties, we respectfully submit this comment in strong opposition to the proposed rule change referenced in Docket No. FAA-2025-0638. The proposed regulation, while developed to implement Section 803 of the FAA Reauthorization Act of 2024, would have significant unintended consequences for California's local government operations, specifically the accurate assessment and taxation of aircraft property as required under state law.

California law requires County Assessors to discover, assess, and enroll all taxable property within their jurisdictions, including general aircraft. The California Revenue and Taxation Code (RTC) Section 401 mandates that "every assessor shall assess all property subject to general property taxation at its full value," while RTC Section 201 provides that "all property in this State, not exempt under the laws of the United States or of this State, is subject to taxation."

To meet these obligations, County Assessor Offices rely heavily on the FAA Aircraft Registration database, particularly personally identifiable information (PII) such as names, mailing addresses, and registration numbers. This information is used to verify ownership, validate and correct filings, identify inconsistencies between hangar leases and aircraft ownership, confirm aircraft sales, and ensure compliance with critical statutory deadlines. The FAA's online lookup tool and Aircraft Registration Master File are essential for this work. Without them, County Assessors cannot ensure fair and accurate assessments, and aircraft may escape taxation altogether.

If implemented without accommodations for government use, the proposed rule would severely undermine California's constitutionally mandated property tax system. Assessors would be left without a reliable mechanism to identify or verify aircraft ownership, particularly in complex or multi-entity ownership structures. This disruption would not only violate our legal obligations but also jeopardize significant annual local revenue that supports public schools, infrastructure, and essential community services throughout the state.

## **CALIFORNIA ASSESSORS' ASSOCIATION**

### **BOARD OF DIRECTORS**

FAA-2025-0638

Page 2 of 2

We wish to emphasize that nothing in Section 803 of the FAA Reauthorization Act of 2024 prohibits the FAA from continuing to share aircraft registration data with government agencies. In fact, the statute explicitly permits data sharing under government contracts, subcontracts, or agreements—including for purposes such as traffic management. The FAA retains full authority to establish a parallel, secure access system for state and local government agencies with legitimate public responsibilities. Doing so would align with both the spirit of the law and longstanding FAA practice.

The California Assessors' Association respectfully urges the FAA to modify the proposed rule to include an explicit exemption or secure access provision for state and local government entities, including County Assessors. This would allow continued access to aircraft registration data for purposes related to state law compliance, tax administration, and property assessment. We further request that the FAA formally recognize the essential role this information plays in ensuring transparency, accuracy, and equity in local taxation.

While we recognize and support efforts to protect individual privacy, such protections must be balanced against the legal obligations and public interests served by County Assessors. Denying state and local governments access to this critical information would not only impair the lawful assessment of aircraft but would create a precedent that undermines public revenue systems across the country.

We appreciate the opportunity to provide these comments and welcome the opportunity to work collaboratively with the FAA on solutions that meet both federal privacy goals and state enforcement needs.

Sincerely,

A blue ink signature of Jeff Prang, written in a cursive style.

**JEFF PRANG**

*President, California Assessors' Association*  
*Los Angeles County Assessor*





STATE BOARD OF EQUALIZATION

TAXPAYERS' RIGHTS ADVOCATE OFFICE

PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0120

1-916-274-3400

[www.boe.ca.gov](http://www.boe.ca.gov)

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Second District, San Francisco

ANTONIO VAZQUEZ  
Third District, Santa Monica

MIKE SCHAEFER  
Fourth District, San Diego

MALIA M COHEN  
State Controller

YVETTE M. STOWERS  
Executive Director

July 31, 2025

Honorable Jeffrey Prang  
California Assessors' Association President and Los Angeles County Assessor  
500 W. Temple Street, Room 225  
Los Angeles, CA 90012

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

Mr. Prang,

The State Board of Equalization's Taxpayers' Rights Advocate Office (TRA Office) has prepared the following information to update you, as the California Assessors' Association (CAA) President, on taxpayer education projects of the TRA Office. We respectfully request it be included as part of the Standards Committee Meeting on August 6, 2025. I would like to provide an update at the Standards Committee Meeting to inform the Association about the newly issued and updated taxpayer education publications, as well as planned Information Sheet topics.

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

In 2018, the TRA Office and CAA discussed having the TRA Office provide such education through the issuance of Information Sheets on available exclusions from reassessment and exemptions to be written in simple, non-technical terms designed specifically for taxpayers. The first generation of Publication 800 series Information Sheets were issued between July 2018 and June 2020 with subsequent updates to reflect statutory changes due to the passage of Proposition 19. In advance of the October 2024 Assessors' conference, I submitted a letter to the then CAA President, Ms. Christina Wynn, advising of the TRA Office's Information Sheets that were published through September 2024, topics agreed to previously with CAA for Information Sheets to be developed in the future that remain unfinished, and new topics that the TRA Office felt beneficial to taxpayers that we asked for concurrence from the CAA to issue. Additionally, I solicited input on ideas for other topics that could benefit from having an Information Sheet.

At the October 2024 conference, concurrence was obtained to publish an Information Sheet covering what a property's assessed value is based on, which would include, but not limited to addressing the requirements under property tax law to assess property at the lower of factored base year value or market value and that increases in the assessed value from one year to the next are not limited to the

two percent cap of Proposition 13 when assessed under a decline in value status. Additionally, an idea to develop an Information Sheet on supplemental assessment was brought up.

This letter advises you on the TRA Office's Information Sheets that were published since September 2024 through the date of this letter, the topics agreed to previously with CAA for Information Sheets to be developed in the future that remain unfinished through the date of this letter, and Information Sheets that have been published to date and the Letter To Assessors announcing them.<sup>1</sup>

## **INFORMATION SHEETS PUBLISHED OR UPDATED SINCE LAST UPDATE TO CAA**

Since the last update by the TRA Office made at the October 2024 CAA conference, the following Information Sheets were updated or published.

### **Updated**

- Information Sheet, *Property Tax Savings: Transfers Between Parents and Children* (Publication 800-1)
- Information Sheet, *Property Tax Savings: Transfers Between Grandparents and Grandchildren* (Publication 800-2)

In May 2025, updates were made to these Information Sheet to further assist taxpayers in understanding the requirements of the intergenerational exclusion under Revenue and Taxation Code section 63.2. Updates reflected information about the value cap amount that transfers in that the \$1 million amount is adjusted every other year for inflation, explain prospective relief is available if the transferee does not file the homeowners' or disabled veterans' exemption within one year of the transfer, and expand upon the requirement that the transferee must move into the home within one year of the date of transfer or change in ownership to be eligible for the exclusion with there being no exception. Additionally, it further explains how a new taxable value of the property will be determined if the transferee moves out of the family home.

The updates to Publication 800-1 and 800-2 are discussed in LTA 2025/015, dated May 22, 2025. <https://boe.ca.gov/proptaxes/pdf/lta25015.pdf>

### **Newly published**

- Information Sheet, *Death of A Real Property Owner – Reporting Requirements* (Publication 800-9)

In December 2024, this Information Sheet was published and on December 27, 2024, LTA 2024/052 notified Assessors and Interested Parties about it. The Information Sheet provides taxpayers with information about important things that need to be done in connection with property taxes if a deceased person owned real property in California. It discusses reporting requirements of form BOE-502-D with the Assessor and notifying the Assessor of any mailing address changes; identifies exclusions from reassessment available for children and grandchildren as well as the cotenancy exclusion. It also discusses reporting requirements to file form BOE-100-B with BOE for a change

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<sup>1</sup> The following LTAs were issued announcing the publications: [LTA 2022/051](#), [LTA 2023/027](#), [LTA 2024/052](#), [LTA 2025/015](#).

in control or ownership of a legal entity if the decedent had interests in a legal entity with California real property.

- Information Sheet, *How Property is Assessed for Property Tax Purposes* (Publication 800-10)

In July 2025, this Information Sheet was published and, in August 2025, an LTA will be issued notifying Assessors and interested parties about it. The Information Sheet discusses California's property tax system, the limitations of Proposition 13, and the requirement for the Assessor to enroll the lower of a property's factored base year value or market value each year. It addresses how a property's base year value is established at market value when a change in ownership occurs or upon the completion of new construction, unless an exclusion applies. It helps taxpayers understand the difference between a property's assessed value and market value, what to do if they believe their assessed value is higher than the market value, and why their neighbor's assessed value may differ even if the properties are similar. Additionally, it discusses that when a property is in a decline-in-value status, its assessed value can increase more than the 2 percent per year limitation under Proposition 13. The Information Sheet also helps taxpayers understand the correlation between their property's assessed value and their property tax bill, as well as the roles of the Assessor, Auditor-Controller, and Tax Collector, so they know which department to contact depending on the nature of their question.

#### **FUTURE INFORMATION SHEET TOPICS AGREED TO PREVIOUSLY WITH CAA**

As previously discussed with CAA, our office will be developing new Information Sheets in the future to address exemptions available for nonprofit organizations and supplemental assessments.

- Our office is nearing completion of the Information Sheet addressing exemptions available to nonprofit organizations, specifically the welfare exemption, church exemption and religious exemption. The Information Sheet discusses the requirements of each exemption, filing deadlines, late filing provisions, applicable claim forms, and where to find additional information. We anticipate this being issued in August or early September 2025.
- Our office will soon begin work on drafting an Information Sheet addressing supplemental assessments.

#### **INFORMATION SHEETS PUBLISHED TO DATE**

The following are the TRA Office's Information Sheet and Information Guide publications that have been published through July 2025. They can be found on the TRA Office webpage at <https://www.boe.ca.gov/tra/infosheets.htm>,

##### **Published Information Sheets Concerning Intergenerational Transfer Exclusions**

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

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

#### **Published Information Sheets Concerning Base Year Value Transfers**

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

#### **Published Information Sheets Concerning Exemptions**

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

#### **Published Information Sheets Concerning Other Topics**

- Information Sheet, *Property Tax Assistance Programs for Seniors* (Publication 800-5)
- Information Sheet, *Property Tax Savings: Transfers Between Cotenants Upon the Death of a Cotenant* (Publication 800-8)
- Information Sheet, *Death of A Real Property Owner – Reporting Requirements* (Publication 800-9)
- Information Sheet, *How Property is Assessed for Property Tax Purposes* (Publication 800-10)

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

- Issued in August 2024. This was a different format than the standard Information Sheets that the TRA office publishes as part of the Publication 800 series.

#### **TRA SOLICITING INPUT ON OTHER TOPICS OF INTEREST**

If Assessors believe it would be beneficial to have an Information Sheet on a particular exclusion or exemption topic or other topic area to help taxpayers understand the purpose and requirements of an exclusion or exemption, please provide us with input. Our goal is to assist Assessors in their efforts to educate taxpayers to ensure compliance with property tax law.

We look forward to continuing to collaborate with Assessors to provide taxpayers with information to understand property tax laws. We welcome any ideas for other topics. If you have any questions, please contact the TRA Office at 1-916-274-3400; or me directly at 916-274-3394.

Sincerely,

*Lisa Thompson*

Lisa Thompson  
Chief, Taxpayers' Rights Advocate Office

cc: Ms. Yvette M. Stowers, BOE Executive Director  
Honorable Matthew R. Maynard, Chair CAA Standards Committee



# CALIFORNIA ASSESSORS' ASSOCIATION

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

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Orange County (CSCAA)

**SENDY PEREZ**  
Glenn County (NCAA)

**Secretary**  
**SHELLY SCOTT**  
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**Committee Chairs**  
**Standards**  
**MARINA CAMACHO**  
Monterey County

**Legislative**  
**SHELLY SCOTT**  
Marin County

**Education**  
**VINCENT KEHOE**  
Mariposa County

## Treasurer's Report

### To the Board of Directors

**August 7, 2025**

1. Approve 2nd Quarter 2025 Financial Statements
2. The account balances as of August 1, 2025 were as follows:
  - a. Main Checking Account \$143,804.34
  - b. Savings \$18,650.30
    - i. Moved \$40,000.00 to Conference Account on July 2, 2025
  - c. Shared Systems \$237,951.35
  - d. Conference Account \$111,122.14
  - e. Certificates of Deposit \$212,670.48
    - i. CDs have earned \$2,045.83 since they were renewed on April 16, 2025.
    - ii. Moved \$25,000.00 to Shared System Account on April 18, 2025
3. CDs Matured August 16, 2025
4. Dues
  - a. CAA Dues
  - b. Shared Systems Dues



# **CALIFORNIA ASSESSORS' ASSOCIATION**

## **FINANCIAL REPORTS ACCRUAL BASIS**

**SECOND QUARTER 2025  
APRIL 1 – JUNE 30**

**CAA Treasurer:  
Assessor Keith Taylor  
Ventura County**

2:15 PM

## California Assessors' Association

07/29/25

## Balance Sheet

Accrual Basis

As of June 30, 2025

	Jun 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Savings Account 3169	58,650.13
Conference Checking 1933	43,360.70
General Checking 4545	156,988.13
Shared Systems Chk 4537	242,845.66
Wells Fargo CDs	
General 8634	30,932.35
Shared Systems 8626	77,946.22
Shared Systems 8618	103,107.85
Total Wells Fargo CDs	211,986.42
Total Checking/Savings	713,831.04
Accounts Receivable	
Accounts Receivable	131,641.00
Total Accounts Receivable	131,641.00
Total Current Assets	845,472.04
<b>TOTAL ASSETS</b>	<b>845,472.04</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	44,644.22
Total Accounts Payable	44,644.22
Other Current Liabilities	
Other Current Liabilities	
Leadership Academy Reg Fees	14,900.00
Total Other Current Liabilities	14,900.00
Total Other Current Liabilities	14,900.00
Total Current Liabilities	59,544.22
Total Liabilities	59,544.22
Equity	
Opening Balance Equity	676,206.99
Unrestricted Net Assets	-164,332.28
Net Income	274,053.11
Total Equity	785,927.82
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>845,472.04</b>



9:55 AM

07/31/25

Accrual Basis

**California Assessors' Association**  
**Profit & Loss Budget vs. Actual**  
 January through June 2025

	Jan - Jun 25	Budget
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
Annual Dues	153,876.00	151,846.00
Income from Affiliates	37,500.00	37,500.00
<b>Conference Income</b>		
NCAA Regional Income	33,050.00	
Spring Regional Conference	152,227.91	
Conference Income - Other	0.00	350,000.00
<b>Total Conference Income</b>	185,277.91	350,000.00
<b>Interest Income (Savings)</b>		
CD Interest	619.61	
Interest Income (Savings) - Other	5.96	1,200.00
<b>Total Interest Income (Savings)</b>	625.57	1,200.00
<b>Total Income</b>	377,279.48	540,546.00
<b>Gross Profit</b>	377,279.48	540,546.00
<b>Expense</b>		
<b>Operating Expenses</b>		
Bill.com Subscription	579.68	
Awards	0.00	300.00
Bank Fees	16.95	1,500.00
<b>Committee Expenses</b>		
Bylaws	0.00	1,000.00
Education	0.00	2,500.00
Board of Directors	0.00	6,700.00
History & Preservation	0.00	1,000.00
Legislative		
Legislative Day	0.00	5,000.00
<b>Total Legislative</b>	0.00	5,000.00
Standards	0.00	2,500.00
<b>Total Committee Expenses</b>	0.00	18,700.00
Copies & Printing	313.20	1,500.00
Dues and Memberships	240.00	750.00
Insurance	0.00	2,400.00
Postage	141.90	200.00
<b>Professional Services</b>		
Legislative Advocate	55,500.00	111,000.00
Association Management	23,339.76	47,690.00
Audit/Tax	0.00	6,500.00
Professional Services - Other	5,507.89	
<b>Total Professional Services</b>	84,347.65	165,190.00
Supplies	8.78	50.00
<b>Travel Expenses</b>		
IAAO Conference	0.00	0.00
Special Travel (CSAC Liaison)	0.00	1,000.00
Travel Expenses - Other	0.00	5,500.00
<b>Total Travel Expenses</b>	0.00	6,500.00
Website/Email	4,843.00	6,000.00
Zoom Subscription	0.00	400.00
<b>Total Operating Expenses</b>	90,491.16	203,490.00
<b>All Conferences</b>		
CAA Annual Expenses	36,000.00	
NCAA Regional Conference	31,681.99	
Spring Regional Conference Exp	131,417.41	
<b>Total All Conferences</b>	199,099.40	
CAA Annual Conference Expenses	0.00	312,500.00
<b>Total Expense</b>	289,590.56	515,990.00
<b>Net Ordinary Income</b>	87,688.92	24,556.00
<b>Other Income/Expense</b>		
<b>Other Expense</b>		
Conference Net to Regions		
BAAA	0.00	12,500.00

9:55 AM

07/31/25

Accrual Basis

**California Assessors' Association**  
**Profit & Loss Budget vs. Actual**  
 January through June 2025

	Jan - Jun 25	Budget
CAA Conference Host Region	14,286.43	12,500.00
NCAA	0.00	12,500.00
<b>Total Conference Net to Regions</b>	<b>14,286.43</b>	<b>37,500.00</b>
<b>Total Other Expense</b>	<b>14,286.43</b>	<b>37,500.00</b>
<b>Net Other Income</b>	<b>-14,286.43</b>	<b>-37,500.00</b>
<b>Net Income</b>	<b>73,402.49</b>	<b>-12,944.00</b>

9:56 AM

07/31/25

## California Assessors' Association

## Check Detail

January through June 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Check		01/31/2021		Conference Checking 1933		-125.11
				Spring Regional Conference Exp	-125.11	125.11
TOTAL					-125.11	125.11
Check		01/31/2021		General Checking 4545		-89.96
				Bill.com Subscription	-89.96	89.96
TOTAL					-89.96	89.96
Check		03/31/2021		General Checking 4545		-104.84
				Bill.com Subscription	-104.84	104.84
TOTAL					-104.84	104.84
Check		04/30/2021		General Checking 4545		-90.45
				Bill.com Subscription	-90.45	90.45
TOTAL					-90.45	90.45
Check		04/30/2021		General Checking 4545		-98.32
				Bill.com Subscription	-98.32	98.32
TOTAL					-98.32	98.32
Check		05/31/2021		Conference Checking 1933		-0.34
				Spring Regional Conference Exp	-0.34	0.34
TOTAL					-0.34	0.34
Check		05/31/2021		Conference Checking 1933		-939.77
				NCAA Regional Conference	-939.77	939.77
TOTAL					-939.77	939.77
Check		06/30/2021		Conference Checking 1933		-681.53
				NCAA Regional Conference	-681.53	681.53
TOTAL					-681.53	681.53
Bill Pmt -Ch...	Bill.com	04/21/2021	Fido Management LLC	General Checking 4545		-3,000.00
Bill	CCC01-25	04/14/2021		Professional Services	-3,000.00	3,000.00
TOTAL					-3,000.00	3,000.00
Bill Pmt -Ch...	Bill.com	04/24/2021	Central Southen California A...	Conference Checking 1933		-14,286.43
Bill	1745347235...	04/24/2021		CAA Conference Host Region	-14,286.43	14,286.43
TOTAL					-14,286.43	14,286.43
Bill Pmt -Ch...	Bill.com	04/28/2021	Best Best & Krieger	Shared Systems Chk 4537		-1,119.00
Bill	1023403	03/21/2021		Shared Systems.	-1,119.00	1,119.00
TOTAL					-1,119.00	1,119.00
Bill Pmt -Ch...	Bill.com	05/09/2021	Napa Valley College Estate ...	Conference Checking 1933		-500.00
Bill	2025 BAAA ...	04/22/2021		Spring Regional Conference Exp	-500.00	500.00

9:56 AM

07/31/25

## California Assessors' Association

## Check Detail

January through June 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-500.00	500.00
Bill Pmt -Ch...	Bill.com	05/09/2021	McDonald Association Mana...	Conference Checking 1933		-12,307.95
Bill	2025579	05/01/2021		Spring Regional Conference Exp	-12,307.95	12,307.95
TOTAL					-12,307.95	12,307.95
Bill Pmt -Ch...	Bill.com	05/09/2021	4 Seasons Party Rentals	Conference Checking 1933		-30.00
Bill	5328	04/22/2021		Spring Regional Conference Exp	-30.00	30.00
TOTAL					-30.00	30.00
Bill Pmt -Ch...	Bill.com	05/09/2021	McDonald Association Mana...	General Checking 4545		-3,940.34
Bill	2025579	05/01/2021		Association Management	-3,889.96	3,889.96
				Postage	-1.38	1.38
				Website/Email	-49.00	49.00
TOTAL					-3,940.34	3,940.34
Bill Pmt -Ch...	Bill.com	05/09/2021	Napa Valley Marriott Hotel & ...	Conference Checking 1933		-100,492.96
Bill	PMS 22010	05/07/2021		Spring Regional Conference Exp	-100,492.96	100,492.96
TOTAL					-100,492.96	100,492.96
Bill Pmt -Ch...	Bill.com	05/15/2021	Economic Forensics and An...	Conference Checking 1933		-2,500.00
Bill	757	04/23/2021		Spring Regional Conference Exp	-2,500.00	2,500.00
TOTAL					-2,500.00	2,500.00
Bill Pmt -Ch...	Bill.com	05/20/2021	County of San Diego-ARCC	Conference Checking 1933		-385.00
Bill	BAAA Confe...	05/10/2021		Spring Regional Conference	-385.00	385.00
TOTAL					-385.00	385.00
Bill Pmt -Ch...	Bill.com	05/20/2021	County of San Diego-ARCC	Conference Checking 1933		-535.00
Bill	BAAA Confe...	05/10/2021		Spring Regional Conference	-535.00	535.00
TOTAL					-535.00	535.00
Bill Pmt -Ch...	Bill.com	06/03/2021	Modern iConcepts	Shared Systems Chk 4537		-2,302.98
Bill	US-PSI-1566...	04/30/2021		Shared Systems.	-2,302.98	2,302.98
TOTAL					-2,302.98	2,302.98
Bill Pmt -Ch...	Bill.com	06/03/2021	Modern iConcepts	Shared Systems Chk 4537		-1,557.77
Bill	US-PSI-1548...	02/28/2021		Shared Systems.	-1,557.77	1,557.77
TOTAL					-1,557.77	1,557.77
Bill Pmt -Ch...	Bill.com	06/03/2021	Modern iConcepts	General Checking 4545		-3,146.33
Bill	US-PSI-1557...	03/31/2021		Shared Systems.	-3,146.33	3,146.33
TOTAL					-3,146.33	3,146.33
Bill Pmt -Ch...	Bill.com	06/04/2021	McDonald Association Mana...	General Checking 4545		-3,894.28
Bill	2025603 gen...	06/01/2021		Association Management	-3,889.96	3,889.96
				Postage	-2.07	2.07
				Copies & Printing	-2.25	2.25
TOTAL					-3,894.28	3,894.28

9:56 AM

07/31/25

## California Assessors' Association

## Check Detail

January through June 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ch...	Bill.com	06/04/2025	McDonald Association Mana...	Conference Checking 1933		-124.00
Bill	2025603 con...	06/01/2025		Spring Regional Conference Exp	-124.00	124.00
TOTAL					-124.00	124.00
Bill Pmt -Ch...	Bill.com	06/10/2025	Modern iConcepts	Shared Systems Chk 4537		-7,169.55
Bill	0000621	06/02/2025		Shared Systems.	-7,169.55	7,169.55
TOTAL					-7,169.55	7,169.55
Bill Pmt -Ch...	Bill.com	06/10/2025	Fido Management LLC	General Checking 4545		-2,507.89
Bill	CCC02-25	05/23/2025		Professional Services	-2,507.89	2,507.89
TOTAL					-2,507.89	2,507.89
Bill Pmt -Ch...	Bill.com	06/10/2025	Modern iConcepts	Shared Systems Chk 4537		-36,000.00
Bill	0000622	06/02/2025		Shared Systems.	-36,000.00	36,000.00
TOTAL					-36,000.00	36,000.00
Bill Pmt -Ch...	Bill.com	06/10/2025	Modern iConcepts	Shared Systems Chk 4537		-56,250.00
Bill	0000623	06/02/2025		Shared Systems.	-56,250.00	56,250.00
TOTAL					-56,250.00	56,250.00
Bill Pmt -Ch...	Bill.com	06/10/2025	Knott's Hotel	Conference Checking 1933		-10,000.00
Bill	2025 CAA C...	06/09/2025		CAA Annual Expenses	-10,000.00	10,000.00
TOTAL					-10,000.00	10,000.00
Bill Pmt -Ch...	Bill.com	06/13/2025	Margaritaville Resort	Conference Checking 1933		-10,800.00
Bill	3rd Deposit	06/12/2025		NCAA Regional Conference	-10,800.00	10,800.00
TOTAL					-10,800.00	10,800.00
Bill Pmt -Ch...	Bill.com	06/13/2025	Santa Clara County Assessor...	Conference Checking 1933		-35.00
Bill	BAAA Confe...	05/10/2025		Spring Regional Conference	-35.00	35.00
TOTAL					-35.00	35.00
Bill Pmt -Ch...	Bill.com	06/24/2025	Knott's Hotel	Conference Checking 1933		0.00
TOTAL					0.00	0.00
Bill Pmt -Ch...	e	01/08/2025	McDonald Association Mana...	General Checking 4545		0.00
TOTAL					0.00	0.00
Bill Pmt -Ch...	e	01/23/2025	Modern iConcepts	Shared Systems Chk 4537		-1,033.67
Bill	0000617	12/24/2024		Shared Systems.	-213.32	213.32
Bill	s	01/15/2025		Shared Systems.	-820.35	820.35
TOTAL					-1,033.67	1,033.67
Bill Pmt -Ch...	e	01/31/2025	Knott's Hotel	Conference Checking 1933		-6,000.00
Bill	CA Assessor...	01/27/2025		CAA Annual Expenses	-6,000.00	6,000.00
TOTAL					-6,000.00	6,000.00

9:56 AM

07/31/25

## California Assessors' Association

## Check Detail

January through June 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
Bill Pmt -Ch...	e	01/31/2021	Pinnacle Advocacy	General Checking 4545		-27,000.00
Bill	Q4-2024	12/31/2024		Legislative Advocate	-27,000.00	27,000.00
TOTAL					-27,000.00	27,000.00
Bill Pmt -Ch...	e	01/31/2021	McDonald Association Mana...	General Checking 4545		-3,947.77
Bill	2025503	02/01/2021		Association Management	-3,889.96	3,889.96
				Postage	-10.08	10.08
				Copies & Printing	-38.95	38.95
				Supplies	-8.78	8.78
TOTAL					-3,947.77	3,947.77
Bill Pmt -Ch...	e	01/31/2021	IAAO	General Checking 4545		-240.00
Bill	25-10188652	01/24/2021		Dues and Memberships	-240.00	240.00
TOTAL					-240.00	240.00
Bill Pmt -Ch...	e	01/31/2021	Margaritaville Resort	Conference Checking 1933		-13,500.00
Bill	2025 NCAA ...	01/27/2021		NCAA Regional Conference	-13,500.00	13,500.00
TOTAL					-13,500.00	13,500.00
Check	e	02/02/2021		Conference Checking 1933		-329.11
				Spring Regional Conference Exp	-329.11	329.11
TOTAL					-329.11	329.11
Bill Pmt -Ch...	e	02/12/2021	Modern iConcepts	Shared Systems Chk 4537		-36,000.00
Bill	0000615	01/01/2021		Shared Systems.	-36,000.00	36,000.00
TOTAL					-36,000.00	36,000.00
Bill Pmt -Ch...	e	02/28/2021	McDonald Association Mana...	General Checking 4545		-7,521.84
Bill	2025531	03/07/2021		Association Management	-3,889.96	3,889.96
				Postage	-120.78	120.78
				Copies & Printing	-134.80	134.80
				Website/Email	-3,244.00	3,244.00
				Copies & Printing	-132.30	132.30
TOTAL					-7,521.84	7,521.84
Bill Pmt -Ch...	e	03/11/2021	Modern iConcepts	Shared Systems Chk 4537		-56,250.00
Bill	0000616	01/01/2021		Shared Systems.	-56,250.00	56,250.00
TOTAL					-56,250.00	56,250.00
Bill Pmt -Ch...	e	03/12/2021	County of San Luis Obispo A...	Conference Checking 1933		-149.82
Bill	309305	10/07/2024		CAA Annual Expenses	-149.82	149.82
TOTAL					-149.82	149.82
Bill Pmt -Ch...	e	03/12/2021	Knott's Hotel	Conference Checking 1933		-10,000.00
Bill	2025 CAA A...	03/13/2021		CAA Annual Expenses	-10,000.00	10,000.00
TOTAL					-10,000.00	10,000.00
Bill Pmt -Ch...	e	03/12/2021	McDonald Association Mana...	Conference Checking 1933		-280.60
Bill	2025549	12/31/2024		CAA Annual Expenses	-280.60	280.60

9:56 AM

07/31/25

## California Assessors' Association

## Check Detail

January through June 2025

Type	Num	Date	Name	Account	Paid Amount	Original Amount
TOTAL					-280.60	280.60
Bill Pmt -Ch...	e	03/12/2021	Napa Valley College Estate ...	Conference Checking 1933		-1,724.00
Bill	0067	03/06/2021		Spring Regional Conference Exp	-1,724.00	1,724.00
TOTAL					-1,724.00	1,724.00
Check	e	03/26/2021	Hotel	Conference Checking 1933		-8,000.00
				Spring Regional Conference Exp	-8,000.00	8,000.00
TOTAL					-8,000.00	8,000.00
Bill Pmt -Ch...	e	04/02/2021	Pinnacle Advocacy	General Checking 4545		-27,750.00
Bill	2025 1st qua...	01/01/2021		Legislative Advocate	-27,750.00	27,750.00
TOTAL					-27,750.00	27,750.00
Bill Pmt -Ch...	e	04/02/2021	McDonald Association Mana...	General Checking 4545		-3,902.45
Bill	2025558	04/01/2021		Association Management	-3,889.96	3,889.96
				Postage	-7.59	7.59
				Copies & Printing	-4.90	4.90
TOTAL					-3,902.45	3,902.45
Bill Pmt -Ch...	e	04/02/2021	Modern iConcepts	Shared Systems Chk 4537		-92,250.00
Bill	0000620	04/01/2021		Shared Systems.	-56,250.00	56,250.00
Bill	0000619	04/01/2021		Shared Systems.	-36,000.00	36,000.00
TOTAL					-92,250.00	92,250.00
Check	e	06/30/2021	Bill.com	General Checking 4545		-103.26
				Bill.com Subscription	-103.26	103.26
TOTAL					-103.26	103.26
Check	2	01/05/2021	McDonald Association Mana...	General Checking 4545		-3,889.96
				Association Management	-3,889.96	3,889.96
TOTAL					-3,889.96	3,889.96
Check	2	03/12/2021		Conference Checking 1933		-5,105.00
				Spring Regional Conference	-5,105.00	5,105.00
TOTAL					-5,105.00	5,105.00
Check	3	03/07/2021		Conference Checking 1933		-1,271.36
				Spring Regional Conference Exp	-1,271.36	1,271.36
TOTAL					-1,271.36	1,271.36
Check	6	01/31/2021		General Checking 4545		-16.95
				Bank Fees	-16.95	16.95
TOTAL					-16.95	16.95
Check	7	02/28/2021	Bill.com	General Checking 4545		-92.85
				Bill.com Subscription	-92.85	92.85
TOTAL					-92.85	92.85

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
 January through June 2025

Type	Num	Date	Name	Account	Amount
Deposit		01/16/20:		Shared Systems 8618	357.61
				Shared Systems CD Interest	-357.61
TOTAL					-357.61
Deposit		01/16/20:		Shared Systems 8626	357.61
				Shared Systems CD Interest	-357.61
TOTAL					-357.61
Deposit		01/16/20:		General 8634	107.28
				CD Interest	-107.28
TOTAL					-107.28
Deposit		01/30/20:		Conference Checking 1933	7,215.00
				Spring Regional Conference	-7,215.00
TOTAL					-7,215.00
Deposit		01/31/20:		Savings Account 3169	0.50
				Interest Income (Savings)	-0.50
TOTAL					-0.50
Deposit		01/31/20:		General Checking 4545	0.36
				Interest Income (Savings)	-0.36
TOTAL					-0.36
Deposit		01/31/20:		Shared Systems Chk 4537	0.35
				Interest Income (SS)	-0.35
TOTAL					-0.35
Deposit		02/14/20:		Shared Systems 8618	358.88
				Shared Systems CD Interest	-358.88
TOTAL					-358.88
Deposit		02/14/20:		Shared Systems 8626	358.88
				Shared Systems CD Interest	-358.88
TOTAL					-358.88
Deposit		02/14/20:		General 8634	107.67
				CD Interest	-107.67
TOTAL					-107.67
Deposit		02/28/20:		Conference Checking 1933	2,620.00



3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
 January through June 2025

Type	Num	Date	Name	Account	Amount
Sales Rece...	1676	02/04/20:	Modoc County Assessor	*Undeposited Funds	-35.00
Sales Rece...	1677	02/04/20:	San Francisco County As...	*Undeposited Funds	-500.00
Sales Rece...	1678	02/28/20:	Alameda County Assessor	*Undeposited Funds	-1,235.00
Sales Rece...	1679	02/28/20:	Modoc County Assessor	*Undeposited Funds	-500.00
Sales Rece...	1680	02/28/20:	San Francisco County As...	*Undeposited Funds	-350.00
TOTAL					-2,620.00
<b>Deposit 02/28/20: Conference Checking 1933 30,850.00</b>					
				Spring Regional Conference	-30,850.00
TOTAL					-30,850.00
<b>Deposit 02/28/20: General Checking 4545 0.14</b>					
				Interest Income (Savings)	-0.14
TOTAL					-0.14
<b>Deposit 02/28/20: Shared Systems Chk 4537 0.13</b>					
				Interest Income (SS)	-0.13
TOTAL					-0.13
<b>Deposit 02/28/20: Savings Account 3169 0.45</b>					
				Interest Income (Savings)	-0.45
TOTAL					-0.45
<b>Deposit 03/05/20: Shared Systems Chk 4537 27,577.00</b>					
Payment	131...	02/05/20:	Santa Clara County Asse...	*Undeposited Funds	-16,340.00
Payment	113...	02/25/20:	Mariposa County Assessor	*Undeposited Funds	-650.00
Payment	200...	03/05/20:	Marin County Assessor	*Undeposited Funds	-8,097.00
Payment	152...	03/05/20:	Merced County Assessor	*Undeposited Funds	-2,490.00
TOTAL					-27,577.00
<b>Deposit 03/05/20: General Checking 4545 18,633.00</b>					
Payment	131...	02/03/20:	Santa Clara County Asse...	*Undeposited Funds	-7,691.00
Payment	113...	02/04/20:	Mariposa County Assessor	*Undeposited Funds	-663.00
Payment	201...	02/24/20:	Solano County Assessor	*Undeposited Funds	-2,029.00
Payment	200...	02/24/20:	Marin County Assessor	*Undeposited Funds	-2,029.00
Payment	171...	02/24/20:	Yuba County Assessor	*Undeposited Funds	-1,082.00
Payment	114...	02/25/20:	Amador County Assessor	*Undeposited Funds	-676.00
Payment	113...	02/25/20:	Mariposa County Assessor	*Undeposited Funds	-676.00
Payment	101...	02/25/20:	Modoc County Assessor	*Undeposited Funds	-676.00
Payment	004...	02/25/20:	Santa Cruz County Asses...	*Undeposited Funds	-2,029.00
Payment	708...	02/25/20:	Tehama County Assessor	*Undeposited Funds	-1,082.00
TOTAL					-18,633.00
<b>Deposit 03/05/20: Conference Checking 1933 1,500.00</b>					
Sales Rece...	1672	01/31/20:	Merced County Assessor	*Undeposited Funds	-500.00
Sales Rece...	1673	02/14/20:	Alpine County Assessor	*Undeposited Funds	-500.00
Sales Rece...	1671	02/25/20:	Santa Cruz County Asses...	*Undeposited Funds	-500.00

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
**January through June 2025**

Type	Num	Date	Name	Account	Amount
TOTAL					-1,500.00
<b>Deposit</b>		<b>03/05/20:</b>		<b>Conference Checking 1933</b>	<b>10,143.25</b>
Sales Rece...	1674	02/14/20:	Specialized Tax Recovery	*Undeposited Funds	-3,535.00
Payment	107	02/20/20:	Northern California Asses...	*Undeposited Funds	-781.69
Payment	1012	02/20/20:	Bay Area Assessors' Ass...	*Undeposited Funds	-721.56
Sales Rece...	1675	02/21/20:	Megabyte Systems	*Undeposited Funds	-5,105.00
TOTAL					-10,143.25
<b>Deposit</b>		<b>03/06/20:</b>		<b>Shared Systems Chk 4537</b>	<b>89,239.00</b>
Payment	209...	02/24/20:	Sonoma County Assesso...	*Undeposited Funds	-5,134.00
Payment	003...	02/24/20:	Los Angeles County Asse...	*Undeposited Funds	-35,774.00
Payment	000...	02/25/20:	San Francisco County As...	*Undeposited Funds	-6,612.00
Payment	171...	02/26/20:	Yuba County Assessor	*Undeposited Funds	-650.00
Payment	414...	02/26/20:	Alameda County Assessor	*Undeposited Funds	-26,219.00
Payment	100...	02/27/20:	Ventura County Assessor	*Undeposited Funds	-14,850.00
TOTAL					-89,239.00
<b>Deposit</b>		<b>03/06/20:</b>		<b>General Checking 4545</b>	<b>20,558.00</b>
Payment	209...	02/24/20:	Sonoma County Assesso...	*Undeposited Funds	-2,029.00
Payment	000...	02/25/20:	San Francisco County As...	*Undeposited Funds	-3,922.00
Payment	100...	02/27/20:	Ventura County Assessor	*Undeposited Funds	-3,922.00
Payment	983...	02/27/20:	San Benito County Asses...	*Undeposited Funds	-1,082.00
Payment	005...	02/27/20:	Tuolumne County Assessor	*Undeposited Funds	-1,082.00
Payment	284...	02/28/20:	Alpine County Assessor	*Undeposited Funds	-676.00
Payment	414...	02/28/20:	Alameda County Assessor	*Undeposited Funds	-7,845.00
TOTAL					-20,558.00
<b>Deposit</b>		<b>03/14/20:</b>		<b>Shared Systems 8618</b>	<b>325.23</b>
				Shared Systems CD Interest	-325.23
TOTAL					-325.23
<b>Deposit</b>		<b>03/14/20:</b>		<b>Shared Systems 8626</b>	<b>325.23</b>
				Shared Systems CD Interest	-325.23
TOTAL					-325.23
<b>Deposit</b>		<b>03/14/20:</b>		<b>General 8634</b>	<b>97.57</b>
				CD Interest	-97.57
TOTAL					-97.57
<b>Deposit</b>		<b>03/17/20:</b>		<b>Shared Systems Chk 4537</b>	<b>20,653.00</b>
Payment	098...	02/28/20:	Santa Barbara County As...	*Undeposited Funds	-2,336.00
Payment	11-...	03/03/20:	Kern County Assessor	*Undeposited Funds	-16,765.00
Payment	759...	03/05/20:	Glenn County Assessor	*Undeposited Funds	-650.00
Payment	013...	03/06/20:	Kings County Assessor	*Undeposited Funds	-902.00
TOTAL					-20,653.00
<b>Deposit</b>		<b>03/17/20:</b>		<b>General Checking 4545</b>	<b>24,481.00</b>

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
**January through June 2025**

Type	Num	Date	Name	Account	Amount
Payment	11-...	02/28/20:	Kern County Assessor	*Undeposited Funds	-3,922.00
Payment	110...	03/04/20:	Sacramento County Asse...	*Undeposited Funds	-7,845.00
Payment	01-...	03/04/20:	Orange County Assessor	*Undeposited Funds	-7,845.00
Payment	098...	03/05/20:	Santa Barbara County As...	*Undeposited Funds	-2,029.00
Payment	759...	03/05/20:	Glenn County Assessor	*Undeposited Funds	-676.00
Payment	136...	03/06/20:	Kings County Assessor	*Undeposited Funds	-1,082.00
Payment	102...	03/07/20:	Humbolt County Assessor	*Undeposited Funds	-1,082.00
TOTAL					-24,481.00
<b>Deposit 03/18/20: General Checking 4545</b>					<b>27,571.00</b>
Payment	356...	03/05/20:	Tulare County Assessor	*Undeposited Funds	-2,029.00
Payment	96-...	03/07/20:	Trinity County Assessor	*Undeposited Funds	-676.00
Payment	253...	03/07/20:	Contra Costa County Ass...	*Undeposited Funds	-7,845.00
Payment	149...	03/07/20:	Sierra County Assessor	*Undeposited Funds	-676.00
Payment	204...	03/12/20:	Mono County Assessor	*Undeposited Funds	-676.00
Payment	280...	03/13/20:	Nevada County Assessor	*Undeposited Funds	-1,082.00
Payment	113...	03/13/20:	Placer County Assessor	*Undeposited Funds	-2,029.00
Payment	115...	03/14/20:	Calaveras County Assessor	*Undeposited Funds	-676.00
Payment	368...	03/14/20:	San Diego County Asses...	*Undeposited Funds	-10,800.00
Payment	110...	03/14/20:	Napa County Assessor	*Undeposited Funds	-1,082.00
TOTAL					-27,571.00
<b>Deposit 03/19/20: Shared Systems Chk 4537</b>					<b>32,499.00</b>
Payment	356...	03/05/20:	Tulare County Assessor	*Undeposited Funds	-4,515.00
Payment	013...	03/07/20:	Trinity County Assessor	*Undeposited Funds	-650.00
Payment	253...	03/07/20:	Contra Costa County Ass...	*Undeposited Funds	-24,925.00
Payment	204...	03/12/20:	Mono County Assessor	*Undeposited Funds	-650.00
Payment	280...	03/13/20:	Nevada County Assessor	*Undeposited Funds	-1,109.00
Payment	202...	03/13/20:	Plumas County Assessor	*Undeposited Funds	-650.00
TOTAL					-32,499.00
<b>Deposit 03/19/20: Conference Checking 1933</b>					<b>1,850.00</b>
Sales Rece...	1681	03/10/20:	Santa Barbara County As...	*Undeposited Funds	-350.00
Sales Rece...	1682	03/10/20:	Yuba County Assessor	*Undeposited Funds	-500.00
Sales Rece...	1684	03/11/20:	Amador County Assessor	*Undeposited Funds	-500.00
Sales Rece...	1683	03/13/20:	Napa County Assessor	*Undeposited Funds	-500.00
TOTAL					-1,850.00
<b>Deposit 03/26/20: Conference Checking 1933</b>					<b>1,400.00</b>
Sales Rece...	1685	03/14/20:	California State Board of ...	*Undeposited Funds	-350.00
Sales Rece...	1687	03/14/20:	California State Board of ...	*Undeposited Funds	-350.00
Sales Rece...	1688	03/14/20:	California State Board of ...	*Undeposited Funds	-350.00
Sales Rece...	1686	03/14/20:	California State Board of ...	*Undeposited Funds	-350.00
TOTAL					-1,400.00
<b>Deposit 03/26/20: Shared Systems Chk 4537</b>					<b>3,269.00</b>
Payment	105...	03/17/20:	El Dorado County Assessor	*Undeposited Funds	-3,269.00
TOTAL					-3,269.00
<b>Deposit 03/28/20: General Checking 4545</b>					<b>14,201.00</b>
Payment	131...	03/14/20:	Santa Clara County Asse...	*Undeposited Funds	-7,845.00
Payment	105...	03/17/20:	El Dorado County Assessor	*Undeposited Funds	-1,082.00
Payment	202...	03/18/20:	Plumas County Assessor	*Undeposited Funds	-676.00

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
**January through June 2025**

Type	Num	Date	Name	Account	Amount
Payment	018...	03/20/20:	San Joaquin County Asse...	*Undeposited Funds	-3,922.00
Payment	314...	03/21/20:	Del Norte County Assessor	*Undeposited Funds	-676.00
TOTAL					-14,201.00
<b>Deposit 03/28/20: Shared Systems Chk 4537</b>					<b>9,968.00</b>
Payment	368...	03/19/20:	San Diego County Asses...	*Undeposited Funds	-2,353.00
Payment	314...	03/21/20:	Del Norte County Assessor	*Undeposited Funds	-1,150.00
Payment	113...	03/21/20:	Placer County Assessor	*Undeposited Funds	-6,465.00
TOTAL					-9,968.00
<b>Deposit 03/28/20: Conference Checking 1933</b>					<b>1,120.00</b>
Sales Rece...	1689	03/12/20:	Los Angeles County Asse...	*Undeposited Funds	-350.00
Sales Rece...	1690	03/12/20:	Los Angeles County Asse...	*Undeposited Funds	-385.00
Sales Rece...	1691	03/12/20:	Los Angeles County Asse...	*Undeposited Funds	-385.00
TOTAL					-1,120.00
<b>Deposit 03/31/20: Conference Checking 1933</b>					<b>39,455.00</b>
Spring Regional Conference					-39,455.00
TOTAL					-39,455.00
<b>Deposit 03/31/20: General Checking 4545</b>					<b>0.52</b>
Interest Income (Savings)					-0.52
TOTAL					-0.52
<b>Deposit 03/31/20: Shared Systems Chk 4537</b>					<b>0.59</b>
Interest Income (SS)					-0.59
TOTAL					-0.59
<b>Deposit 03/31/20: Savings Account 3169</b>					<b>0.50</b>
Interest Income (Savings)					-0.50
TOTAL					-0.50
<b>Deposit 03/31/20: Savings Account 3169</b>					<b>1.46</b>
Interest Income (Savings)					-1.46
TOTAL					-1.46
<b>Deposit 04/01/20: General Checking 4545</b>					<b>30,718.00</b>
Payment	050...	03/25/20:	Riverside County Assessor	*Undeposited Funds	-7,845.00
Payment	131...	03/26/20:	Santa Clara County Asse...	*Undeposited Funds	-16,533.00
Payment	440...	03/27/20:	Mendocino County Asses...	*Undeposited Funds	-1,082.00
Payment	700...	03/27/20:	Shasta County Assessor	*Undeposited Funds	-2,403.00
Payment	700...	03/27/20:	Shasta County Assessor	*Undeposited Funds	-1,082.00
Payment	115...	04/01/20:	Calaveras County Assessor	*Undeposited Funds	-1,773.00
TOTAL					-30,718.00
<b>Deposit 04/07/20: Conference Checking 1933</b>					<b>6,505.00</b>

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
 January through June 2025

Type	Num	Date	Name	Account	Amount
Sales Rece...	1692	03/12/20:	Los Angeles County Asse...	Spring Regional Conference	-5,000.00
Sales Rece...	1693	03/21/20:	Los Angeles County Asse...	*Undeposited Funds	-385.00
Sales Rece...	1694	03/21/20:	Los Angeles County Asse...	*Undeposited Funds	-385.00
Sales Rece...	1695	03/26/20:	Santa Barbara County As...	*Undeposited Funds	-350.00
TOTAL					-6,505.00
<b>Deposit 04/07/20: Shared Systems Chk 4537</b>					<b>39,368.00</b>
Payment	800...	03/28/20:	San Bernardino County A...	*Undeposited Funds	-38,718.00
Payment	207...	03/28/20:	Inyo County Assessor	*Undeposited Funds	-650.00
TOTAL					-39,368.00
<b>Deposit 04/07/20: General Checking 4545</b>					<b>9,197.00</b>
Payment	106...	03/04/20:	Siskiyou County Assessor	*Undeposited Funds	-676.00
Payment	800...	03/28/20:	San Bernardino County A...	*Undeposited Funds	-7,845.00
Payment	402...	03/28/20:	Inyo County Assessor	*Undeposited Funds	-676.00
TOTAL					-9,197.00
<b>Deposit 04/14/20: General 8634</b>					<b>108.39</b>
CD Interest					-108.39
TOTAL					-108.39
<b>Deposit 04/16/20: Shared Systems 8626</b>					<b>361.30</b>
Shared Systems CD Interest					-361.30
TOTAL					-361.30
<b>Deposit 04/16/20: Shared Systems 8618</b>					<b>361.30</b>
Shared Systems CD Interest					-361.30
TOTAL					-361.30
<b>Deposit 04/17/20: General Checking 4545</b>					<b>9,062.00</b>
Payment	991...	03/31/20:	Stanislaus County Asses...	*Undeposited Funds	-2,029.00
Payment	267...	03/31/20:	Sutter County Assessor	*Undeposited Funds	-1,082.00
Payment	210...	03/31/20:	Fresno County Assessor'...	*Undeposited Funds	-3,922.00
Payment	307...	03/31/20:	San Luis Obispo County ...	*Undeposited Funds	-2,029.00
TOTAL					-9,062.00
<b>Deposit 04/17/20: Shared Systems Chk 4537</b>					<b>38,326.00</b>
Payment	440...	03/31/20:	Mendocino County Asses...	*Undeposited Funds	-5,570.00
Payment	267...	03/31/20:	Sutter County Assessor	*Undeposited Funds	-3,102.00
Payment	307...	03/31/20:	San Luis Obispo County ...	*Undeposited Funds	-10,082.00
Payment	210...	03/31/20:	Fresno County Assessor'...	*Undeposited Funds	-19,572.00
TOTAL					-38,326.00
<b>Deposit 04/17/20: Conference Checking 1933</b>					<b>22,655.00</b>
Sales Rece...	1696	03/31/20:	Orange County Assessor	*Undeposited Funds	-385.00

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
**January through June 2025**

Type	Num	Date	Name	Account	Amount
Sales Rece...	1697	03/31/20:	Orange County Assessor	*Undeposited Funds	-385.00
Sales Rece...	1698	03/31/20:	Orange County Assessor	*Undeposited Funds	-535.00
Sales Rece...	1699	03/31/20:	Just Appraised	*Undeposited Funds	-4,000.00
Sales Rece...	1700	03/31/20:	Megabyte Systems	*Undeposited Funds	-5,105.00
Sales Rece...	1701	03/31/20:	Los Angeles County Asse...	*Undeposited Funds	-535.00
Sales Rece...	1702	03/31/20:	Los Angeles County Asse...	*Undeposited Funds	-350.00
Sales Rece...	1703	03/31/20:	Los Angeles County Asse...	*Undeposited Funds	-350.00
Sales Rece...	1704	03/31/20:	Los Angeles County Asse...	*Undeposited Funds	-350.00
Sales Rece...	1705	03/31/20:	Claude Parrish	*Undeposited Funds	-160.00
Sales Rece...	1706	03/31/20:	Commercial Real Estate ...	*Undeposited Funds	-4,000.00
Sales Rece...	1707	03/31/20:	Kofile	*Undeposited Funds	-6,500.00
TOTAL					-22,655.00
<b>Deposit 04/29/20: Conference Checking 1933</b>					<b>2,460.00</b>
Sales Rece...	1708	04/14/20:	Alameda County Assessor	*Undeposited Funds	-385.00
Sales Rece...	1709	04/14/20:	San Joaquin County Asse...	*Undeposited Funds	-1,690.00
Sales Rece...	1710	04/14/20:	Alameda County Assessor	*Undeposited Funds	-385.00
TOTAL					-2,460.00
<b>Deposit 04/29/20: Shared Systems Chk 4537</b>					<b>73,833.00</b>
Payment	69-...	04/29/20:	California State Board of ...	*Undeposited Funds	-39,700.00
Payment	786...	04/29/20:	Butte County Assessor	*Undeposited Funds	-1,809.00
Payment	110...	04/29/20:	Sacramento County Asse...	*Undeposited Funds	-32,324.00
TOTAL					-73,833.00
<b>Deposit 04/29/20: General Checking 4545</b>					<b>2,029.00</b>
Payment	786...	04/16/20:	Butte County Assessor	*Undeposited Funds	-2,029.00
TOTAL					-2,029.00
<b>Deposit 04/29/20: Shared Systems Chk 4537</b>					<b>31,110.00</b>
Payment	110...	04/29/20:	Sacramento County Asse...	*Undeposited Funds	-31,110.00
TOTAL					-31,110.00
<b>Deposit 04/30/20: General Checking 4545</b>					<b>0.93</b>
					Interest Income (Savings)
TOTAL					-0.93
<b>Deposit 04/30/20: Shared Systems Chk 4537</b>					<b>0.64</b>
					Interest Income (SS)
TOTAL					-0.64
<b>Deposit 04/30/20: Conference Checking 1933</b>					<b>23,350.00</b>
					Spring Regional Conference
TOTAL					-23,350.00
<b>Deposit 04/30/20: General Checking 4545</b>					<b>1.10</b>
					Interest Income (Savings)
					-1.10

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
 January through June 2025

Type	Num	Date	Name	Account	Amount
TOTAL					-1.10
Deposit		05/01/20:		Conference Checking 1933	1,035.00
				Spring Regional Conference	-1,035.00
TOTAL					-1,035.00
Deposit		05/10/20:		Conference Checking 1933	2,175.00
				Spring Regional Conference	-350.00
				Spring Regional Conference	-125.00
				Spring Regional Conference	-350.00
				Spring Regional Conference	-500.00
				Spring Regional Conference	-850.00
TOTAL					-2,175.00
Deposit		05/15/20:		General 8634	95.90
				CD Interest	-95.90
TOTAL					-95.90
Deposit		05/16/20:		Conference Checking 1933	35.00
				Spring Regional Conference	-35.00
TOTAL					-35.00
Deposit		05/16/20:		Shared Systems 8626	241.65
				Shared Systems CD Interest	-241.65
TOTAL					-241.65
Deposit		05/16/20:		Shared Systems 8618	319.66
				Shared Systems CD Interest	-319.66
TOTAL					-319.66
Deposit		05/21/20:		Conference Checking 1933	2,900.00
				NCAA Regional Income	-2,900.00
TOTAL					-2,900.00
Deposit		05/22/20:		Shared Systems Chk 4537	6,421.00
Payment	190...	05/22/20:	San Joaquin County Asse...	*Undeposited Funds	-6,421.00
TOTAL					-6,421.00
Deposit		05/22/20:		Conference Checking 1933	1,200.00
				NCAA Regional Income	-1,200.00
TOTAL					-1,200.00
Deposit		05/23/20:		General Checking 4545	23,300.00

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
**January through June 2025**

Type	Num	Date	Name	Account	Amount
Payment	1253	05/21/20:	Central Southern Assess...	*Undeposited Funds	-12,500.00
Payment	366...	05/23/20:	Los Angeles County Asse...	*Undeposited Funds	-10,800.00
TOTAL					-23,300.00
<b>Deposit</b>		<b>05/28/20:</b>		<b>Conference Checking 1933</b>	<b>7,400.00</b>
				NCAA Regional Income	-7,400.00
TOTAL					-7,400.00
<b>Deposit</b>		<b>05/29/20:</b>		<b>Conference Checking 1933</b>	<b>2,995.97</b>
				NCAA Regional Income	-350.00
				NCAA Regional Income	-850.00
				Spring Regional Conference	-500.00
Payment		05/29/20:	Northern California Asses...	*Undeposited Funds	-1,295.97
TOTAL					-2,995.97
<b>Deposit</b>		<b>05/29/20:</b>		<b>Conference Checking 1933</b>	<b>5,000.00</b>
				NCAA Regional Income	-5,000.00
TOTAL					-5,000.00
<b>Deposit</b>		<b>05/30/20:</b>		<b>Conference Checking 1933</b>	<b>2,231.28</b>
				NCAA Regional Income	-500.00
				Spring Regional Conference	-535.00
Payment	1254	05/30/20:	Central Southern Assess...	*Undeposited Funds	-1,196.28
TOTAL					-2,231.28
<b>Deposit</b>		<b>05/31/20:</b>		<b>Shared Systems Chk 4537</b>	<b>1.92</b>
				Interest Income (SS)	-1.92
TOTAL					-1.92
<b>Deposit</b>		<b>06/03/20:</b>		<b>General Checking 4545</b>	<b>2,029.00</b>
Payment	703...	06/03/20:	Monterey County Assessor	*Undeposited Funds	-2,029.00
TOTAL					-2,029.00
<b>Deposit</b>		<b>06/04/20:</b>		<b>Shared Systems Chk 4537</b>	<b>86,930.00</b>
Payment	010...	05/30/20:	Orange County Assessor	*Undeposited Funds	-56,136.00
Payment	919...	05/30/20:	Orange County Assessor	*Undeposited Funds	-11,042.00
Payment	010...	05/30/20:	Orange County Assessor	*Undeposited Funds	-16,101.00
Payment	703...	06/04/20:	Monterey County Assessor	*Undeposited Funds	-3,651.00
TOTAL					-86,930.00
<b>Deposit</b>		<b>06/16/20:</b>		<b>General 8634</b>	<b>102.80</b>
				CD Interest	-102.80
TOTAL					-102.80
<b>Deposit</b>		<b>06/16/20:</b>		<b>Shared Systems 8618</b>	<b>342.69</b>



3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
 January through June 2025

Type	Num	Date	Name	Account	Amount
				Shared Systems CD Interest	-342.69
TOTAL					-342.69
<b>Deposit</b>		<b>06/16/20:</b>		<b>Shared Systems 8626</b>	<b>259.07</b>
				Shared Systems CD Interest	-259.07
TOTAL					-259.07
<b>Deposit</b>		<b>06/19/20:</b>		<b>General Checking 4545</b>	<b>8,800.00</b>
Sales Rece...	1712	06/19/20:	Yolo County Assessor	*Undeposited Funds	-700.00
Sales Rece...	1713	06/19/20:	Nevada County Assessor	*Undeposited Funds	-2,700.00
Sales Rece...	1711	06/24/20:	Santa Clara County Asse...	*Undeposited Funds	-5,400.00
TOTAL					-8,800.00
<b>Deposit</b>		<b>06/20/20:</b>		<b>Shared Systems Chk 4537</b>	<b>4,640.00</b>
Payment	991...	06/13/20:	Stanislaus County Asses...	*Undeposited Funds	-4,640.00
TOTAL					-4,640.00
<b>Deposit</b>		<b>06/20/20:</b>		<b>Conference Checking 1933</b>	<b>1,895.66</b>
				Spring Regional Conference	-500.00
Payment	1014	06/12/20:	Bay Area Assessors' Ass...	*Undeposited Funds	-1,395.66
TOTAL					-1,895.66
<b>Deposit</b>		<b>06/20/20:</b>		<b>Conference Checking 1933</b>	<b>96.50</b>
				NCAA Regional Income	-100.00
				NCAA Regional Conference	3.50
TOTAL					-96.50
<b>Deposit</b>		<b>06/26/20:</b>		<b>Conference Checking 1933</b>	<b>48.25</b>
				NCAA Regional Income	-50.00
				NCAA Regional Conference	1.75
TOTAL					-48.25
<b>Deposit</b>		<b>06/30/20:</b>		<b>Conference Checking 1933</b>	<b>14,700.00</b>
				NCAA Regional Income	-14,700.00
TOTAL					-14,700.00
<b>Deposit</b>		<b>06/30/20:</b>		<b>Shared Systems Chk 4537</b>	<b>1.86</b>
				Interest Income (SS)	-1.86
TOTAL					-1.86
<b>Deposit</b>		<b>06/30/20:</b>		<b>General Checking 4545</b>	<b>3,376.00</b>
Payment	484...	06/30/20:	Colusa County Assessor	*Undeposited Funds	-676.00
Sales Rece...	1714	06/30/20:	San Diego County Asses...	*Undeposited Funds	-2,700.00

3:46 PM

07/13/25

**California Assessors' Association**  
**Deposit Detail**  
 January through June 2025

Type	Num	Date	Name	Account	Amount
TOTAL					-3,376.00
<b>Deposit</b>		<b>06/30/20:</b>		<b>Shared Systems Chk 4537</b>	<b>650.00</b>
Payment	484...	06/30/20:	Colusa County Assessor	*Undeposited Funds	-650.00
TOTAL					-650.00
<b>Deposit</b>		<b>06/30/20:</b>		<b>Shared Systems Chk 4537</b>	<b>3,400.00</b>
Sales Rece...	1715	06/30/20:	Mono County Assessor	*Undeposited Funds	-2,700.00
Sales Rece...	1716	06/30/20:	Santa Barbara County As...	*Undeposited Funds	-700.00
TOTAL					-3,400.00



## BOARD OF DIRECTORS MEETING ACTION FORM

**DATE:** August 7, 2025

**FROM:** Stephen Duckels

**CHAIR:** Shared Systems Subcommittee

**Request payment of invoice \$4,200 invoice from Best, Best and Krieger for counsel to update Shared Systems documents from an MOU to an agreement between counties and the CAA and to update the vendor contract.**

**RECOMMENDED ACTION(S):** Approve expenditure of \$4,200 for Joshua Nelson of Best, Best and Krieger to review and update the Shared Systems documents to an agreement between counties and the CAA and also to update the vendor contract in June of 2024.

**BACKGROUND/DISCUSSION:** This expense was originally brought to the Board of Directors and approved last May in the amount of \$2,100 but the workload to change the structure of shared systems was more than anticipated and the invoiced amount came back higher than budgeted. Requesting motion to increase to cover the additional \$2,100 reflected in the invoice.

**EXECUTIVE COMMITTEE MOTION and ACTION:**

**Moved by:** \_\_\_\_\_

**Second by:** \_\_\_\_\_

**Passed:** Yes \_\_\_ No \_\_\_ **Unanimous:** Yes \_\_\_ No \_\_\_

Indian Wells  
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Irvine  
(949) 263-2600  
  
Los Angeles  
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JENIFER MCDONALD, CAA ADMINISTRATIVE OFFICE  
CALIFORNIA ASSESSORS' ASSOCIATION  
1540 RIVER PARK DRIVE, SUITE 211  
SACRAMENTO, CA 95815

August 16, 2024  
1003830  
JOSHUA NELSON  
Page 1

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**INVOICE SUMMARY**

*For Professional Services Rendered Through July 31, 2024:*

Matter # 83865.00003  
SHARED SYSTEMS EXTENSIONS

Current Fees:	\$	4,200.00
Total Current Billings For This Matter:	\$	4,200.00

<u>Date</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>
05/29/24	[JPA EXTENSIONS] DEVELOPMENT OF EXTENSION FOR EXISTING JPAS  Of Counsel: BRIAN HUGHES	3.20	1,120.00
05/30/24	REVIEW AND REVISE EXTENSIONS TO JOINT POWERS AGREEMENTS  Partner: JOSHUA NELSON	0.70	245.00
05/30/24	[ECONCEPT EXTENSIONS] DEVELOPMENT OF CONTRACT EXTENSION FOR ECONCEPT  Of Counsel: BRIAN HUGHES	2.10	735.00
05/31/24	REVISE AND FINALIZE IMODERN AMENDMENT FOR JPA UPDATES  Partner: JOSHUA NELSON	0.30	105.00
05/31/24	[ECONCEPT EXTENSIONS] DEVELOPMENT OF CONTRACT EXTENSION FOR ECONCEPT  Of Counsel: BRIAN HUGHES	0.50	175.00
06/11/24	[SHARED SYSTEMS MOU] DEVELOPMENT OF MOU FOR ASSOCIATION ON SHARED SYSTEMS  Of Counsel: BRIAN HUGHES	3.10	1,085.00
06/12/24	DRAFT AND REVISE SHARED SYSTEMS MOU  Partner: JOSHUA NELSON	1.40	490.00
06/17/24	T/CONF W/ MS. DEPAUL RE SHARED SERVICES MOU; FOLLOW UP RE SAME; REVISE SAME  Partner: JOSHUA NELSON	0.70	245.00

**Summary of Fees:**

<u>Timekeeper</u>	<u>Title</u>	<u>Hours</u>	<u>Rate/Hr</u>	<u>Amount</u>
JOSHUA NELSON	Partner	3.10	350.00	1,085.00
BRIAN HUGHES	Of Counsel	8.90	350.00	3,115.00
Total Hours:		12.00		
Total Fees for Professional Services:			\$	4,200.00
Total Current Billings For This Matter:			\$	4,200.00

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SACRAMENTO, CA 95815

August 16, 2024  
1003830  
JOSHUA NELSON

**Invoice Due and Payable Upon Receipt**  
**PLEASE RETURN THIS COPY WITH YOUR REMITTANCE**

#### INVOICE SUMMARY

*For Professional Services Rendered Through July 31, 2024:*

Matter # 83865.00003

SHARED SYSTEMS EXTENSIONS

Current Fees:	\$	4,200.00
Total Current Billings For This Matter:	\$	4,200.00

#### Payment Remittance:

**Invoice # 1003830**

##### ACH or Wire Electronic Payment (Please Reference Invoice Number):

Bank of America Corporate Center | 100 North Tryon Street, Charlotte, NC 28255  
ACH Routing #: 121000358 Wire Routing # 026009593 Swift Code: BOFAUS3N  
BBK Account # 14961-50991

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