

CALIFORNIA ASSESSORS' ASSOCIATION

BOARD OF DIRECTORS MEETING

2025 August Shared Services SDR/e-SDR/BPSV 2024-25 FY Update

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DATE: August 4th, 2025

FROM: Steve Duckels, CAA Vice President/Shared Systems Committee

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

SDR/E-SDR/BPSV started the 21st filing seasons on 01/21/2025 with **37** counties participating in SDR and **21** in E-SDR. The following are highlights for 2025 completed season that ended on 07/01/2025:

- **149,915** business property statements were submitted in 37 counties, bringing the overall total to **2,304,367** business property statements, this is **+1.32% YoY increase**.
- **22,662** business property statements were submitted via SDR bulk filing across 37 SDR participating counties that is **-9.00% YoY decrease**. This brings the overall SDR total to **276,873** SDR bulk statements.
- **124,152** business property statements were submitted via e-SDR online filing across **21** participating counties that is **+2.71% YoY**. This brings the overall e-SDR total to **2,027,494** statements.
- **Orange** County is the number one county, with **43,477** statements representing **29.00%** for the total statements received in 2025, followed by **San Bernardino** and **Sacramento** Counties with **9.61%** and **9.40%** respectively.
- **Top 15** counties count for **95.58%** of the business property statements received in 2025.
- **8** Counties out of **37** SDR participating, experienced annual growth in SDR submitted statements, ranging from **0.00% to 64.73%** year over year – averaging an increase of **13.14% YoY** per county.
- **29** Counties out of **37** SDR participating, experienced annual decline in SDR submitted statements year over year.
- **18** Counties out of **21** e-SDR participating experienced annual growth in e-SDR submitted statements, ranging from **0.00% to 23.36%** year over year – averaging an increase of **5.06% YoY** per county lead by Tuolumne and Ventura with **+23.36% YoY** and **+10.43% YoY** respectively.
- **3** Counties out of **21** e-SDR participating experienced annual decline in e-SDR submitted statements, ranging from **-2.76% to -95.79%** year over year lead by Sutter with **-95.79%** decrease.
- **77%** of businesses that filed in 2024 filed again in 2025, that represents **+4.05% increase** in 2 years consecutive taxpayer retention year over year.
- **64%** of businesses that filed in 2023 filed again in 2024 and 2025, that represents **+3.23% increase** in 3 years consecutive taxpayer retention year over year.
- **86%** of the businesses filed 2 times or more in last 21 years, while **77%** of the businesses filed 3 times or more while **69%** filed 4 times or more.
- **3 weeks prior** to deadline (4/17 to 5/9) **78,868** statements were filed, that is **53%** of all statements - more than half of all statements are filed in last 3 weeks prior deadline.
- On **05/06/2025** (one day) the system process **15,862** statements or **10.6%** of total statements for 2025. **NEW RECORD!**
- On 05/06/2026 at 2 PM the system filing velocity peaked at **1 statements every 1.08 seconds** – that means the system receives more than **3,334 statements per hour** – **NEW RECORD!**
- **50,139** or **33.4%** statements were filed between May 1st and May 7th (deadline) – **that is 1 in 3 statements**.
- In 2024-25 FY the taxpayer support email total **4,481** a **77% increase** YoY, while county support emails totaled **2,740** or **+6% YoY increase**.
- Counties like **Fresno, Solano, Tuolumne, Marin, Imperial, Ventura, Calaveras, Imperial** experienced healthy growth numbers as: **11%, 14%, 14%, 22%, 30%, 51% and 54% respectively**.

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

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

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

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

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

Since going live on 01/23/2017, SDR/E-SDR/BPSV Taxpayers' Portal had a total of **66** releases over 2016-25 (9) fiscal years. For 2024-25 FY we had four scheduled releases for SDR/E-SDR/BPSV Taxpayers' Portal as seen below:

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

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

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

Since going live on 01/23/2017, SDR/E-SDR/BPSV Counties' Portal had a total of **58** releases over 2016-25 (9) fiscal years. For 2024-25 FY we planned 4 scheduled releases for SDR/E-SDR/BPSV Counties' Portal as seen below:

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

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

BPSV 2024-25 FY SOFTWARE RELEASE SCHEDULE

BPSV Tool had a total of **25** releases over 2016-25 (9) fiscal years.. For 2023-24 FY we planned two scheduled releases for BPSV 2025 (v19) Tool as seen below:

#	Release	Description	Status
24	R 19.0.0 2025-04-01 2025-04-20 Scheduled	2025 BPSV 19 Release Go Live (24th release) all completed 2025 feature release with 2025: - Equipment Categories - Equipment Depreciation Factors Tables - 571 L,A,F,R, LA Forms and supported schedules - County Information and Seals	<u>Completed</u>
25	R 18.0.1 2025-04-15 2025-05-01 Scheduled	2025 BPSV 19 Improvements and Fixes (25th release) - IMP: Miscellaneous improvements - FIX: Various application bug fixes - Final Windows 11 and .Net upgrades	<u>Completed</u>

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

SDR/E-SDR/BPSV DEVELOPMENT OVERVIEW

The SDR/e-SDR support team optimized our Azure Cloud environment to deliver cost savings for the 2020–25 fiscal years with no impact on performance. Over four consecutive fiscal years, we achieved an average annual cost reduction of 3.9% each year.

Specifically, Azure Data Center costs decreased from \$23,311 in FY 2022–23 to \$20,572 in FY 2023–24, an 11.7% reduction, following a 9.8% reduction in the prior year—totaling a 20.5% decrease over two years, exceeding our 10–15% target despite industry-wide Azure cost trends increasing 10% YoY. For FY 2024–25, we experience 11% cost increase driven by a 2 consecutive increase in taxpayers filings and general inflation costs for azure cloud services.

SDR/e-SDR 1.0 launched in March 2005 and, after 12 filing seasons, was replaced by the cloud-based SDR/e-SDR 2.0, which has successfully completed 9 filing seasons as of 2025. SDR/e-SDR 2.0 is now approaching its next upgrade cycle to SDR/e-SDR 3.0.

We recommend budgeting for SDR/e-SDR 3.0 starting with 2025–26 filing season. In 2025-26 fiscal year, CAA approved a minimal update to SDR/e-SDR 2.0 to extend its end-of-life by 2–3 filing seasons. However, by the 2028 filing season, SDR/e-SDR 3.0 should be live and fully operational.

Investing in SDR/e-SDR 3.0 is critical to maintaining system reliability, security, and compliance while supporting continued growth in taxpayer filings. As SDR/e-SDR 2.0 nears end-of-life, operational risks—such as outdated cloud infrastructure, escalating maintenance costs, and reduced vendor support—will increase. Early budgeting ensures a seamless transition, avoids emergency funding, and positions CAA to leverage modern cloud efficiencies, improved performance, and enhanced scalability.

By planning for SDR/e-SDR 3.0 post-2025–26 filing season, we align with industry best practices for system lifecycle management, mitigate risk from rising Azure costs, and safeguard continuity for over a decade of future filing seasons. This proactive approach ensures the platform is live and stable by the 2028 filing season while maximizing ROI and minimizing disruption.

IMPACT AND ACTION ITEMS

1. **SDR/e-SDR County Participation is declining.** In 2025-26 FY counties participation will change possibly affecting individual counties' costs for next fiscal years:
 - a. 2025-26 FY e-SDR: 20 counties out of 58 (34%) participation vs 22 in 2024-25 FY (36%)
 - b. 2025-26 FY SDR: 35 counties out of 58 (60%) participation vs 37 in 2024-25 FY (64%)
2. **SDR/e-SDR 2.0 (current) requires an upgrade to extend the end of life 2-3 years.** The Modern iConcepts development team analyzed .NET framework options to ensure compatibility with all third-party components and latest supported versions .NET frameworks. To minimize costs, the team recommends an **initial minimal upgrade for a flat fee of \$95,000** to .NET Framework Classic 4.8.1—still supported by Microsoft—before transitioning to the modern .NET platform as part of the e-SDR/SDR 3.0 effort. See effort details under "**SDR/E-SDR 2.0 MINIMAL SOFTWARE UPGRADE**" section.
3. **The deadline of 04/24/2026 for WCAG 2.1 Level AA compliance** directly impacts the design and delivery of CAA Shared services e-Forms by requiring accessible interfaces, clear navigation, and compatibility with assistive technologies. Meeting these standards ensures legal compliance, reduces the risk of accessibility-related complaints, and improves usability for all users, including those with disabilities. **To meet the deadline, we estimate efforts of \$150,000-\$225,000 for bare minimum compliance of the SDR/e-SDR Taxpayers website only. The development team will provide a more precise and detailed scope of work by 9/15/2025 for the CAA to review and approve by 10/15/2025 with various cost options.**

COUNTIES PARTICIPATION IN SHARED SERVICES AFFECTING PARTICIPATION COST

In FY 2025–26, anticipated changes in county participation within SDR/e-SDR may directly impact cost allocation across individual counties in subsequent fiscal years. As participation levels shift, shared infrastructure and support costs will be redistributed, potentially increasing per-county expenses for remaining participants or reducing costs for those benefiting from broader cost sharing. Careful monitoring of participation trends and proactive financial planning will be essential to mitigate budget volatility and ensure equitable cost distribution moving forward

In 2025-26 FY counties participation will change possibly affecting individual counties' cost for next fiscal years:

- 2025-26 FY e-SDR Participation: 20 counties out of 58 (34%) participation vs 22 in 2024-25 FY (36%)
- 2025-26 FY SDR Participation: 35 counties out of 58 (60%) participation vs 37 in 2024-25 FY (64%)

SDR/E-SDR 2.0 MINIMAL SOFTWARE UPGRADE - APPROVED

At present, Microsoft maintains two distinct and incompatible tracks for the .NET framework. SDR/E-SDR 2.0 System was originally constructed on the classic track of the .NET 4.6 Framework, which was the preferred choice in 2015. However, in 2015, Microsoft introduced a new track that has since emerged as the future replacement for the classic track. Importantly, this new track lacks backward compatibility. The most recent version within the classic track is 4.8.1, and it continues to receive support from Microsoft for the foreseeable future. In contrast, the new framework track has advanced to .NET 9.0, and migrating SDR/E-SDR 2.0 System to this new technology track would entail a threefold increase in effort due to incompatibility between the two tracks, therefore recommending this track change endeavor with the development of SDR/E-SDR 3.0 System.

The Modern iConcepts development team thoroughly analyzed .NET framework options to ensure compatibility with all third-party components and access to the latest supported versions. Some third-party vendors may not provide upgrade paths for newer .NET versions, so the team will select the version offering the highest

compatibility. To minimize costs, the team recommends an initial upgrade to .NET Framework Classic 4.8.1—still supported by Microsoft—before transitioning to the modern .NET platform as part of the SDR/e-SDR 3.0 effort.

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

1. SDR/e-SDR 2.0 Azure SQL Database Upgrade to latest stable Azure SQL Database [1st PRIORITY]

- a. Database Cleanup and Data Model Refactoring
- b. Estimated Completion Date: 10/01/2026 (approved in June 2025)
- c. Estimated Cost: \$15,000

2. SDR/e-SDR 2.0 Auto-Downloader Utility Minimum Upgrade: [2nd PRIORITY]

- a. Upgrade from .NET 4.6 (Microsoft Support Ended) to .NET 4.8.x (Microsoft Open Support)
- b. Upgrade the Visual Studio Code Solution to the latest compatible version of VS
- c. Upgrade the 3rd Party Components to the latest compatible available components if allowed
- d. Estimated Completion Date: 10/01/2026 (approved in June 2025)
- e. Estimated Cost: \$10,000

3. SDR/e-SDR 2.0 SDR Batches Minimum Upgrade: [3rd PRIORITY]

- a. Upgrade from .NET 4.6 (Microsoft Support Ended) to .NET 4.8.x (Microsoft Open Support)
- b. Upgrade the Visual Studio Code Solution to the latest compatible version of VS
- c. Upgrade the 3rd Party Components to the latest compatible available components if allowed
- d. Estimated Completion Date: 10/01/2026 (approved in June 2025)
- e. Estimated Cost: \$10,000

4. SDR/e-SDR 2.0 Taxpayer Portal Web App Minimum Upgrade: [4th PRIORITY]

- a. Upgrade from .NET 4.6 (Microsoft Support Ended) to .NET 4.8.x (Microsoft Open Support)
- b. Upgrade the Visual Studio Code Solution to the latest compatible version of VS
- c. Upgrade the 3rd Party Components to the latest compatible available components if allowed
- d. Estimated Completion Date: 10/01/2026 (approved in June 2025)
- e. Estimated Cost: \$35,000

5. SDR/e-SDR 2.0 County Portal Web App Minimum Upgrade: [5th PRIORITY]

- a. Upgrade from .NET 4.6 (Microsoft Support Ended) to .NET 4.8.x (Microsoft Open Support)
- b. Upgrade the Visual Studio Code Solution to the latest compatible version of VS
- c. Upgrade the 3rd Party Components to the latest compatible available components if allowed
- d. Estimated Completion Date: 10/01/2026 (approved in June 2025)
- e. Estimated Cost: \$25,000

WCAG 2.1 LEVEL AA MINIMAL COMPLIANCE – NOT APPROVED

This effort aims to upgrade the CAA Shared e-Forms taxpayer website to achieve minimum compliance with WCAG 2.1 Level AA standards by the compliance deadline of April 24, 2026. The scope includes auditing, redesigning, and remediating all digital content, forms, and associated assets to ensure accessibility for users of all abilities, while maintaining functional integrity and security of the platform. The initial estimate for this effort is **\$150,000-\$225,000 for bare minimum certified compliance of the e-Forms Taxpayers website only. The development team will provide more precise and detailed scope of work by 9/15/2025 for the CAA to review and approve by 10/15/2025.**

SUMMARY

This system provides a statewide consistent on-line service for all taxpayers and county users. By providing this system we have enhanced how taxpayers can communicate and get services from Assessor departments now and into the future using modern technologies. This system by its use statistics is demonstrating taxpayers' interest and acceptance. [See Appendices A to J: SDR/e-SDR Usage Statistics.](#)

SDR/e-SDR 1.0 launched in March 2005 and, after 12 filing seasons, was replaced by the cloud-based SDR/e-SDR 2.0, which has successfully completed 9 filing seasons as of 2025. SDR/e-SDR 2.0 is now approaching its next upgrade cycle to SDR/e-SDR 3.0.

We recommend budgeting for SDR/e-SDR 3.0 starting with 2025–26 filing season. In 2025-26 fiscal year, CAA approved a minimal update to SDR/e-SDR 2.0 to extend its end-of-life by 2–3 filing seasons. However, by the 2028 filing season, SDR/e-SDR 3.0 should be live and fully operational.

Investing in SDR/e-SDR 3.0 is critical to maintaining system reliability, security, and compliance while supporting continued growth in taxpayer filings. As SDR/e-SDR 2.0 nears end-of-life, operational risks—such as outdated cloud infrastructure, escalating maintenance costs, and reduced vendor support—will increase. Early budgeting ensures a seamless transition, avoids emergency funding, and positions CAA to leverage modern cloud efficiencies, improved performance, and enhanced scalability.

Thank you everyone on behalf of the Ad-Hoc Committee for your unwavering help and understanding. Our shared systems are stable, and we are moving forward.

Steve Duckels, CAA Vice President, administrator of the Shared System Agreement
ct: CAA subcommittee on Shared Services

APPENDIX A: SDR/E-SDR USAGE STATISTICS AS 07/01/2025

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APPENDIX B: SDR/E-SDR COUNTY PARTICIPATION FOR 2025 SEASON

Below are the Statewide Counties participation details for the 11 fiscal years including 2024-25 FY:

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

Note: YoY changes are marked in blue.

APPENDIX C: SDR/E-SDR GENERAL STATISTICS FOR 2025 FILING SEASON

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

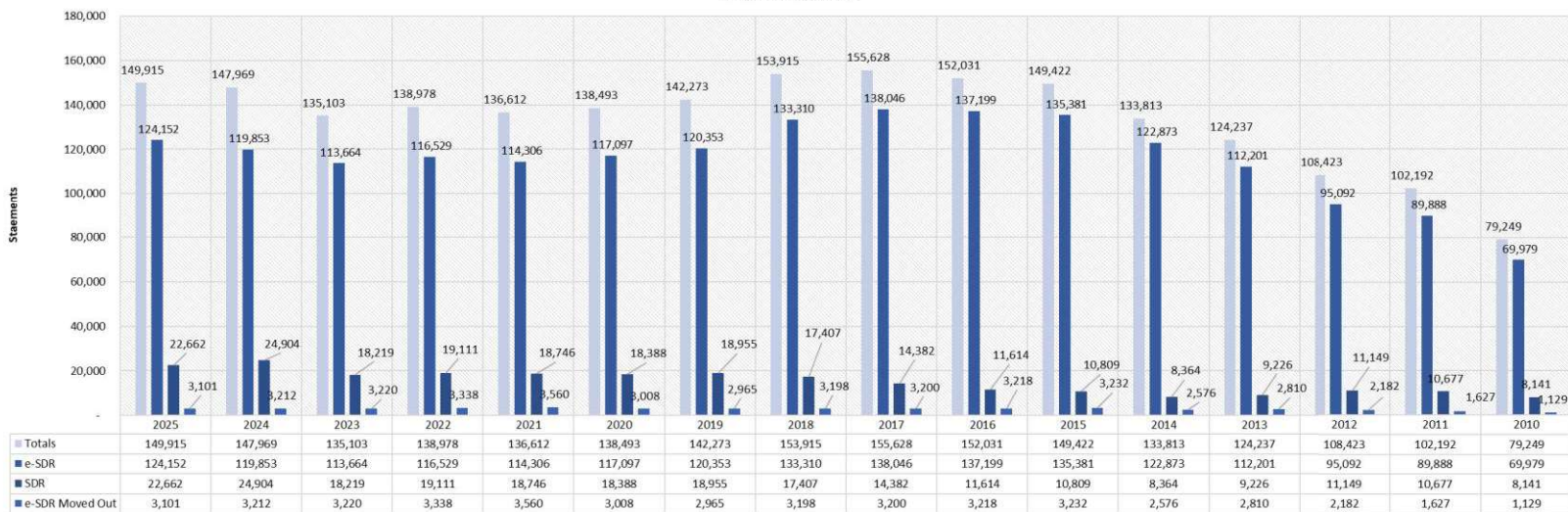
There are **twenty-two (21)** participating counties out of fifty-eight (58) participating using **e-SDR shared service**, which is **36%** county participation.

149,915 business property statements were submitted in 37 counties, bringing the overall total to **2,304,367** business property statements, this is **+1.32% YoY increase**.

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

#	Year	SDR	e-SDR	e-SDR Moved Out	571A	571F	571R	571L(A)	Totals	Yr to Yr Change
1	2025	22,662	124,152	3,101	1,404	1,689	2,334	144,462	149,915	1.32%
2	2024	24,904	119,853	3,212	1,416	2,012	2,220	142,307	147,969	9.52%
3	2023	18,219	113,664	3,220	1,231	1,760	2,287	129,809	135,103	-2.79%
4	2022	19,111	116,529	3,338	1,258	1,838	1,796	134,069	138,978	1.73%
5	2021	18,746	114,306	3,560	1,224	2,044	1,636	131,689	136,612	-1.36%
6	2020	18,388	117,097	3,008	1,109	2,160	1,737	133,468	138,493	-2.66%
7	2019	18,955	120,353	2,965	1,096	2,117	1,774	137,258	142,273	-7.56%
8	2018	17,407	133,310	3,198	1,161	2,234	1,890	148,603	153,915	-1.10%
9	2017	14,382	138,046	3,200	1,041	3,266	1,862	149,425	155,628	2.37%
10	2016	11,614	137,199	3,218	964	3,413	1,898	145,695	152,031	1.75%
11	2015	10,809	135,381	3,232	937	2,735	1,722	143,973	149,422	11.66%
12	2014	8,364	122,873	2,576	787	2,806	1,310	128,908	133,813	7.71%
13	2013	9,226	112,201	2,810	645	2,493	1,244	119,806	124,237	14.59%
14	2012	11,149	95,092	2,182	527	1,434	1,113	105,273	108,423	6.10%
15	2011	10,677	89,888	1,627	468	675	630	100,415	102,192	28.95%
16	2010	8,141	69,979	1,129	389	577	482	77,801	79,249	27.04%
17	2009	8,951	52,629	800	300	468	370	61,242	62,380	24.82%
18	2008	8,768	40,663	545	231	297	226	49,222	49,976	42.90%
19	2007	7,615	27,105	253	195	253	273	34,252	34,973	352.67%
20	2006	7,726	-	-	-	-	-	7,726	7,726	629.56%
21	2005	1,059	-	-	-	-	-	1,059	1,059	N/A
Total		276,873	1,980,320	47,174	16,383	34,271	26,804	2,226,462	2,304,367	

SDR/e-SDR Statement



APPENDIX D: SDR/E-SDR DETAILED STATISTICS FOR 2025 FILING SEASON

#	County Code	Year	County	SDR Participate	e-SDR Participate	SDR Submitted	e_SDR Submitted	e_SDR Movedout	571A	571F	571R	571L	Total statements	% of Total
1	30	2025	Orange	Yes	Yes	1,995	40,385	1,097	-	15	741	41,624	43,477	29.00%
2	36	2025	San Bernardino	Yes	Yes	1,214	12,972	225	52	-	-	14,134	14,411	9.61%
3	34	2025	Sacramento	Yes	Yes	1,072	12,710	306	110	-	308	13,364	14,088	9.40%
4	1	2025	Alameda	Yes	Yes	1,196	9,504	234	-	-	-	10,700	10,934	7.29%
5	7	2025	Contra Costa	Yes	Yes	815	9,841	211	-	-	-	10,656	10,867	7.25%
6	10	2025	Fresno	Yes	Yes	768	7,878	183	1	1,318	307	7,019	8,829	5.89%
7	41	2025	San Mateo	Yes	Yes	658	6,335	147	-	26	130	6,837	7,140	4.76%
8	56	2025	Ventura	Yes	Yes	654	5,361	179	174	-	199	5,642	6,194	4.13%
9	19	2025	Los Angeles	Yes	No	5,500	-	-	-	-	-	5,500	5,500	3.67%
10	15	2025	Kern	Yes	Yes	646	4,579	106	617	-	32	4,576	5,331	3.56%
11	40	2025	San Luis Obispo	Yes	Yes	226	4,491	108	-	213	49	4,455	4,825	3.22%
12	21	2025	Marin	Yes	Yes	201	3,712	128	25	-	45	3,843	4,041	2.70%
13	48	2025	Solano	Yes	Yes	271	3,068	74	109	-	83	3,147	3,413	2.28%
14	23	2025	Mendocino	Yes	Yes	57	2,530	86	283	-	405	1,899	2,673	1.78%
15	33	2025	Riverside	Yes	No	1,573	-	-	-	-	-	1,573	1,573	1.05%
16	43	2025	Santa Clara	Yes	No	1,206	-	-	-	-	-	1,206	1,206	0.80%
17	37	2025	San Diego	Yes	No	822	-	-	-	-	-	822	822	0.55%
18	38	2025	San Francisco	Yes	No	570	-	-	-	-	-	570	570	0.38%
19	39	2025	San Joaquin	Yes	No	472	-	-	-	-	-	472	472	0.31%
20	55	2025	Tuolumne	Yes	Yes	31	430	9	7	-	3	451	470	0.31%
21	31	2025	Placer	Yes	No	381	-	-	-	-	-	381	381	0.25%
22	50	2025	Stanislaus	Yes	No	364	-	-	-	-	-	364	364	0.24%
23	49	2025	Sonoma	Yes	No	330	-	-	-	-	-	330	330	0.22%
24	42	2025	Santa Barbara	Yes	No	286	-	-	-	-	-	286	286	0.19%
25	54	2025	Tulare	Yes	Yes	266	-	-	-	-	-	266	266	0.18%
26	27	2025	Monterey	Yes	No	246	-	-	-	-	-	246	246	0.16%
27	5	2025	Calaveras	Yes	Yes	20	188	3	-	4	1	203	211	0.14%
28	25	2025	Modoc	Yes	Yes	8	154	4	-	91	3	68	166	0.11%
29	24	2025	Merced	Yes	No	165	-	-	-	-	-	165	165	0.11%
30	45	2025	Shasta	Yes	No	146	-	-	-	-	-	146	146	0.10%
31	13	2025	Imperial	Yes	Yes	132	10	-	-	-	-	142	142	0.09%
32	57	2025	Yolo	Yes	No	131	4	1	-	-	-	135	136	0.09%
33	9	2025	El Dorado	Yes	No	134	-	-	-	-	-	134	134	0.09%
34	51	2025	Sutter	Yes	Yes	61	-	-	-	-	-	61	61	0.04%
35	3	2025	Amador	Yes	Yes	22	-	-	-	-	-	22	22	0.01%
36	8	2025	Del Norte	Yes	No	17	-	-	-	-	-	17	17	0.01%
37	22	2025	Mariposa	Yes	Yes	6	-	-	-	-	-	6	6	0.00%
38	2	2025	Alpine	No	No	-	-	-	-	-	-	-	-	0.00%
39	4	2025	Butte	No	No	-	-	-	-	-	-	-	-	0.00%
40	6	2025	Colusa	No	No	-	-	-	-	-	-	-	-	0.00%
41	11	2025	Glenn	No	No	-	-	-	-	-	-	-	-	0.00%
42	12	2025	Humboldt	No	No	-	-	-	-	-	-	-	-	0.00%
43	14	2025	Inyo	No	No	-	-	-	-	-	-	-	-	0.00%
44	16	2025	Kings	No	No	-	-	-	-	-	-	-	-	0.00%
45	17	2025	Lake	No	No	-	-	-	-	-	-	-	-	0.00%
46	18	2025	Lassen	No	No	-	-	-	-	-	-	-	-	0.00%
47	20	2025	Madera	No	No	-	-	-	-	-	-	-	-	0.00%
48	26	2025	Mono	No	No	-	-	-	-	-	-	-	-	0.00%
49	28	2025	Napa	No	No	-	-	-	-	-	-	-	-	0.00%
50	29	2025	Nevada	No	No	-	-	-	-	-	-	-	-	0.00%
51	32	2025	Plumas	No	No	-	-	-	-	-	-	-	-	0.00%
52	35	2025	San Benito	No	No	-	-	-	-	-	-	-	-	0.00%
53	44	2025	Santa Cruz	No	No	-	-	-	-	-	-	-	-	0.00%
54	46	2025	Sierra	No	No	-	-	-	-	-	-	-	-	0.00%
55	47	2025	Siskiyou	No	No	-	-	-	-	-	-	-	-	0.00%
56	52	2025	Tehama	No	No	-	-	-	-	-	-	-	-	0.00%
57	53	2025	Trinity	No	No	-	-	-	-	-	-	-	-	0.00%
58	58	2025	Yuba	No	No	-	-	-	-	-	-	-	-	0.00%
Total				37	21	22,662	124,152	3,101	1,378	1,667	2,306	141,462	149,915	100.00%

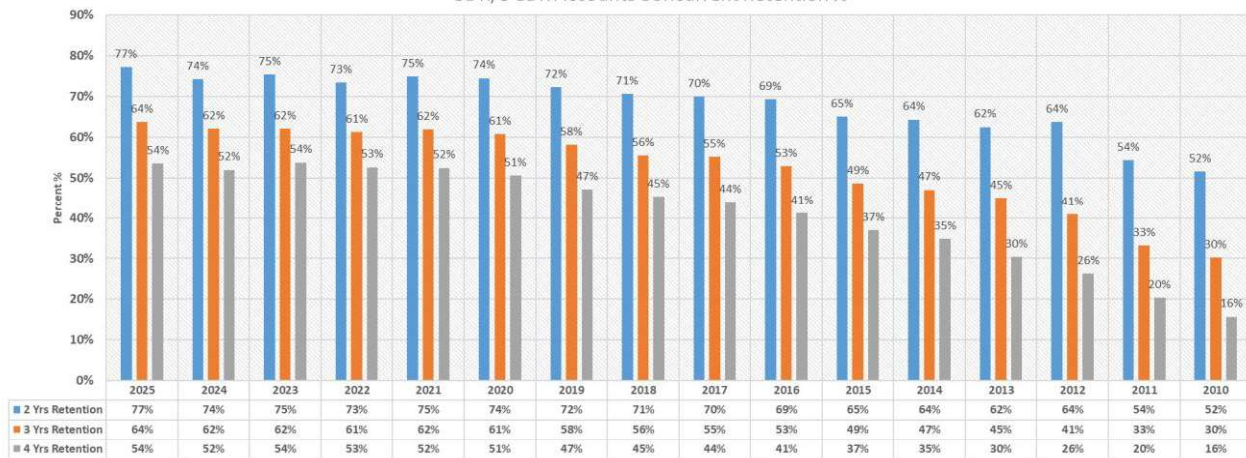
Note: non-participating counties are marked in red.

APPENDIX E: SDR/E-SDR BUSINESS RE-FILE RATES FOR 2025 SEASON

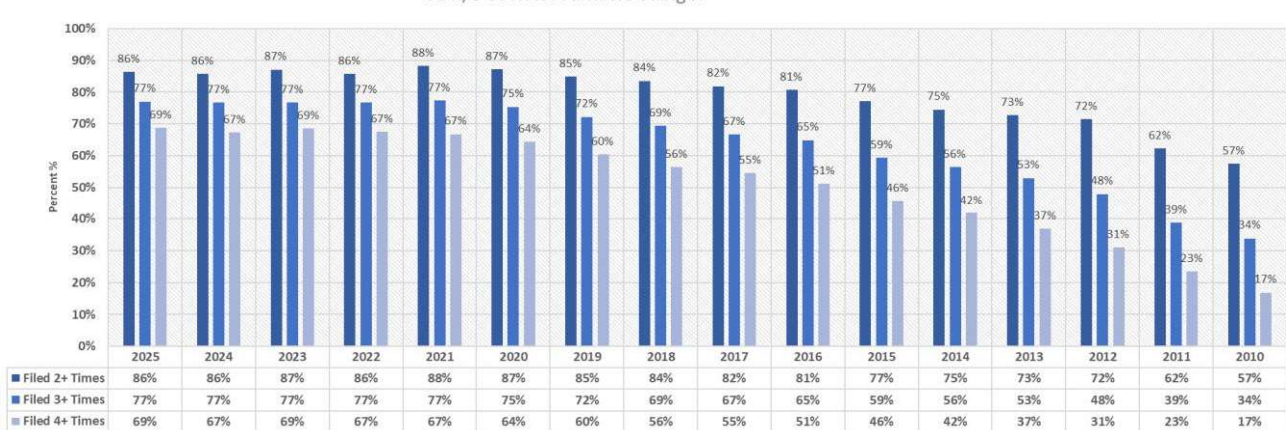
The retention rate for taxpayers filing two (2) consecutive years increased from 74% in 2024 to **77% in 2025**, while filers that filed two times or more, stayed the same at 86% in 2025 as in 2024.

#	Year	Total Statements	Total Accounts	Accounts Amended	Filed 2 years in row		Filed 3 years in row		Filed 4 years in row		Since 2005					
					Count Filed 2 yrs	2 Years Retention %	Count Filed 3 yrs	3 Years Retention %	Count Filed 4 yrs	4 Years Retention %	Filed 2+ Count	Filed 2+ %	Filed 3+ Count	Filed 3+ %	Filed 4+ Count	Filed 4+ %
1	2025	149,915	145,201	4,714	112,058	77%	92,598	64%	77,767	54%	125,405	86%	111,858	77%	99,837	69%
2	2024	147,969	142,986	4,983	106,085	74%	88,835	62%	74,301	52%	122,662	86%	109,747	77%	96,345	67%
3	2023	135,103	131,006	4,097	98,758	75%	81,397	62%	70,473	54%	114,061	87%	100,432	77%	89,879	69%
4	2022	138,978	135,283	3,695	99,373	73%	82,952	61%	71,207	53%	115,923	86%	103,765	77%	91,270	67%
5	2021	136,612	133,903	2,709	100,316	75%	82,867	62%	70,264	52%	118,229	88%	103,559	77%	89,476	67%
6	2020	138,493	134,722	3,771	100,347	74%	81,882	61%	68,220	51%	117,502	87%	101,542	75%	86,702	64%
7	2019	142,273	137,433	4,840	99,326	72%	79,865	58%	64,799	47%	116,659	85%	99,265	72%	82,946	60%
8	2018	153,915	149,040	4,875	105,237	71%	82,815	56%	67,558	45%	124,496	84%	103,547	69%	84,063	56%
9	2017	155,628	152,058	3,570	106,446	70%	83,998	55%	66,857	44%	124,441	82%	101,527	67%	83,045	55%
10	2016	152,031	149,081	2,950	103,412	69%	78,919	53%	61,374	41%	120,202	81%	96,780	65%	76,310	51%
11	2015	149,422	146,405	3,017	95,189	65%	71,171	49%	54,018	37%	113,007	77%	87,014	59%	66,990	46%
12	2014	133,813	131,022	2,791	84,249	64%	61,650	47%	45,647	35%	97,642	75%	73,987	56%	54,816	42%
13	2013	124,237	121,143	3,094	75,686	62%	54,577	45%	36,844	30%	88,086	73%	64,196	53%	44,558	37%
14	2012	108,423	105,524	2,899	67,221	64%	43,174	41%	27,747	26%	75,535	72%	50,625	48%	32,714	31%
15	2011	102,192	99,806	2,386	54,304	54%	33,083	33%	20,330	20%	62,145	62%	38,556	39%	23,334	23%
16	2010	79,249	77,312	1,937	39,826	52%	23,397	30%	12,120	16%	44,424	57%	26,120	34%	13,036	17%
17	2009	62,380	60,506	1,874	29,579	49%	14,501	24%	1,136	2%	32,258	53%	15,338	25%	2,023	3%
18	2008	49,976	47,480	2,496	19,432	41%	1,733	4%	69	0%	19,760	42%	2,231	5%	124	0%
19	2007	34,973	33,515	1,458	2,666	8%	248	1%	-	0%	2,688	8%	287	1%	43	0%
20	2006	7,726	4,039	3,687	285	7%	-	0%	-	0%	285	7%	30	1%	21	1%
21	2005	1,059	657	402	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total		2,304,367	2,238,122	66,245												

SDR/e-SDR Accounts Concurrent Retention %



SDR/e-SDR Accounts Re-Filing %



APPENDIX F: SDR/E-SDR STATEMENTS SUBMITTED FOR 2025 SEASON

Table below shows the counties BPS counts for 2025, 2024 and 2023 filing seasons:

	County #	County Name	SDR Participation	e-SDR Participation	2025 SDR/e-SDR Statements	2024 SDR/e-SDR Statements	2023 SDR/e-SDR Statements	Growth % 2025 vs. 2024	Growth % 2025 vs. 2023	2025 Accounts Uploaded	2025 Accounts % Filed
1	1	Alameda	Yes	Yes	10,934	10,277	10,077	6.39%	8.50%	36,359	30.07%
2	2	Alpine	No	No	-	-	-	-	-	-	-
3	3	Amador	Yes	Yes	22	21	12	4.76%	83.33%	-	-
4	4	Butte	No	No	-	-	-	-	-	-	-
5	5	Calaveras	Yes	Yes	211	217	150	-2.76%	40.67%	2,897	7.28%
6	6	Colusa	No	No	-	-	-	-	-	-	-
7	7	Contra Costa	Yes	Yes	10,867	10,763	10,017	0.97%	8.49%	14,532	74.78%
8	8	Del Norte	Yes	No	17	18	13	-5.56%	30.77%	-	-
9	9	El Dorado	Yes	No	134	149	114	-10.07%	17.54%	-	-
10	10	Fresno	Yes	Yes	8,829	8,335	7,378	5.93%	19.67%	27,150	32.52%
11	11	Glenn	No	No	-	-	-	-	-	-	-
12	12	Humboldt	No	No	-	-	-	-	-	-	-
13	13	Imperial	Yes	Yes	142	223	178	-36.32%	-20.22%	23	617.39%
14	14	Inyo	No	No	-	-	-	-	-	-	-
15	15	Kern	Yes	Yes	5,331	5,331	5,103	0.00%	4.47%	10,334	51.59%
16	16	Kings	No	No	-	-	-	-	-	-	-
17	17	Lake	No	No	-	-	-	-	-	-	-
18	18	Lassen	No	No	-	-	-	-	-	-	-
19	19	Los Angeles	Yes	No	5,500	7,021	5,436	-21.66%	1.18%	94,695	5.81%
20	20	Madera	No	No	-	-	-	-	-	-	-
21	21	Marin	Yes	Yes	4,041	3,946	3,175	2.41%	27.28%	8,524	47.41%
22	22	Mariposa	Yes	Yes	6	6	3	0.00%	100.00%	-	-
23	23	Mendocino	Yes	Yes	2,673	2,913	2,648	-8.24%	0.94%	5,855	45.65%
24	24	Merced	Yes	No	165	190	137	-13.16%	20.44%	-	-
25	25	Modoc	Yes	Yes	166	151	141	9.93%	17.73%	985	16.85%
26	26	Mono	No	No	-	-	-	-	-	-	-
27	27	Monterey	Yes	No	246	292	216	-15.75%	13.89%	-	-
28	28	Napa	No	No	-	-	-	-	-	-	-
29	29	Nevada	No	No	-	-	-	-	-	-	-
30	30	Orange	Yes	Yes	43,477	41,737	39,908	4.17%	8.94%	112,048	38.80%
31	31	Placer	Yes	No	381	383	279	-0.52%	36.56%	6,394	5.96%
32	32	Plumas	No	No	-	-	-	-	-	-	-
33	33	Riverside	Yes	No	1,573	1,627	1,132	-3.32%	38.96%	-	-
34	34	Sacramento	Yes	Yes	14,088	13,335	12,805	5.65%	10.02%	31,853	44.23%
35	35	San Benito	No	No	-	-	-	-	-	-	-
36	36	San Bernardino	Yes	Yes	14,411	14,229	13,615	1.28%	5.85%	21,659	66.54%
37	37	San Diego	Yes	No	822	499	453	64.73%	81.46%	-	-
38	38	San Francisco	Yes	No	570	637	386	-10.52%	47.67%	22,070	2.58%
39	39	San Joaquin	Yes	No	472	490	357	-3.67%	32.21%	-	-
40	40	San Luis Obispo	Yes	Yes	4,825	4,558	4,332	5.86%	11.38%	8,191	58.91%
41	41	San Mateo	Yes	Yes	7,140	6,851	6,272	4.22%	13.84%	34,155	20.90%
42	42	Santa Barbara	Yes	No	286	320	236	-10.63%	21.19%	-	-
43	43	Santa Clara	Yes	No	1,206	1,366	961	-11.71%	25.49%	40,868	2.95%
44	44	Santa Cruz	No	No	-	-	-	-	-	-	-
45	45	Shasta	Yes	No	146	140	99	4.29%	47.47%	-	-
46	46	Sierra	No	No	-	-	-	-	-	-	-
47	47	Siskiyou	No	No	-	-	-	-	-	-	-
48	48	Solano	Yes	Yes	3,413	3,343	2,898	2.09%	17.77%	6,164	55.37%
49	49	Sonoma	Yes	No	330	370	239	-10.81%	38.08%	-	-
50	50	Stanislaus	Yes	No	364	381	259	-4.46%	40.54%	10,870	3.35%
51	51	Sutter	Yes	Yes	61	1,449	1,303	-95.79%	-95.32%	-	-
52	52	Tehama	No	No	-	-	-	-	-	-	-
53	53	Trinity	No	No	-	-	-	-	-	-	-
54	54	Tulare	Yes	Yes	266	259	596	2.70%	-55.37%	-	-
55	55	Tuolumne	Yes	Yes	470	381	327	23.36%	43.73%	1,340	35.07%
56	56	Ventura	Yes	Yes	6,194	5,609	3,735	10.43%	65.84%	12,643	48.99%
57	57	Yolo	Yes	No	136	152	113	-10.53%	20.35%	6	2266.67%
58	58	Yuba	No	No	-	-	-	-	0.00%	-	-
		Totals	37	21	149,915	147,969	135,103	1.32%	10.96%	509,615	29.42%
					2025 SDR/e-SDR Statements	2024 SDR/e-SDR Statements	2023 SDR/e-SDR Statements	Growth % 2025 vs. 2024	Growth % 2025 vs. 2023	2025 Accounts Uploaded	2025 Accounts % Filed

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

APPENDIX G: SDR ACTIVITY BY BULK FILLER FOR 2025 FILLING SEASON

The table below shows registered users' activity of bulk fillers for 2025 filling seasons:

Contract Name	Contract Number	Contract Number	2025 Season
1 Lorena Mirkovic	lorena.mirkovic@ryan.com	868664186	Starbucks
2 Laina Borowski	laina.borowski@ey.com	4019423470	Ernst & Young LLP
3 Ryan LLC, Jacklyn Skowra	jackie.skowra@ryan.com	410580762	Garfield Beach CVS, L.L.C.
4 Kelly Fitch	Taxco Sales Tax PPT@Chase.com	6142152085	JPMorgan Chase Bank NA
5 Pamela Carley	pcarley@propertytaxalliance.com	913231052	Property Valuation Services
6 Chasity Hanson	chasity.hanson@ryan.com	866-866-4186	Ryan LLC
7 Alexandra Grales	alexandra.grales@ryan.com	833-957-2532	American Tower Corporation
8 TERESA SHARP	PTSCOMPLIANCE@ryan.com	866-866-4186	Kaiser Hospital Asset Management
9 Savitha Manudhanya	PTSCOMPLIANCE@ryan.com	8668664186	Panda Restaurant Group
10 Victoria Arensky	victoria.arensky@walgreens.com	8475274629	walgreens
11 Stephanie Phillips	stephanie.phillips@ryan.com	253-240-4106	Albertsons
12 Alexandra Grales	alexandra.grales@ryan.com	866-866-4186	SpectraSite Communications Inc.
13 Ted Kolman	ted.kolman@rossadams.com	460-453-7125	Smart & Final
14 Rhonda Gibb	rgibb@thead.com	7177308390	Rite Aid Corporation
15 Nicole Maloy	nicole.maloy@ryan.com	9189321204	Ryan, LLC
16 Alexander Hinkley	alex.hinkley@ryan.com	463-234-2034	Federal Express Corporation
17 Kendrick Logan	kendrick.logan@ryan.com	972-770-1164	Marvin F. Poer
18 Laurie Lee	laurie.lee@ryan.com	8339577125	Caliber Bodyworks, LLC
19 Brian Waller	brian.wall@walmart.com	478629497	Walmart Stores Inc.
20 Vanessa Nazy	vanessa.nazy@ryan.com	602-707-5594	T.O. Companies, Inc.
21 Julie Schmidt	PropertyTax@Citi.com	813-604-8123	Citibank NA
22 Leigh Farmer	lfarmer@kpmg.com	5038206663	Grocery Outlet Inc.
23 Michael English	menglish@kpmg.com	9436026200	In-N-Out Burgers
24 Jennifer Lane	jennifer.lane@ryan.com	972-770-1199	Marvin F. Poer
25 Annabelle Chiarolanza	Property_Tax@gap.com	5054620033	Gap Inc. & Subs
26 Jacyrn Miller	jacyrn.miller@ryan.com	972-770-1199	Marvin F. Poer
27 Vanessa Nazy	vanessa.nazy@altusgroup.com	602-707-5594	Hertz Corporation
28 Dusty San Miguel	Dusty_SanMiguel@Sci-us.com	713-525-7131	SCI Shared Resources, LLC
29 Erika Forchtnr	eforchtnr@hfh.com	9048548135	Rocky Mountain Support Services, Inc.
30 Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US III LLC
31 Justina Matthews	justina.matthews@ryan.com	4105807174	Fidelity National Title Company
32 Vlad Mihai	vlad.mihai@hfh.com	904-513-6451	Chicago Title Company
33 Melissa Whitlock-Cassell	melissa.whitlock@vfc.com	3364246247	VF Corporation
34 Patricia Open	Patricia.Open@nike.com	469-206-0728	Prime Commerce Retail LLC
35 Erin Lezesky	erin.lezesky@ryan.com	443-541-4290	Ulla-Sana Cosmetics & Fragrance, Inc.
36 Amisha Bhakta	Andrew.Rivera-vazquez@ryan.com	866-866-4186	Stanley Convergent Security Solutions Inc.
37 Tracy Arnold	tax.department_email@discounttire.com	4806065708	Southern California Discount Tire Co Inc
38 Courtney Knepper	courtney.knepper@ryan.com	602-962-7129	Leslie's Poolmart Inc.
39 Dawn Miller	dmliller@foodlocker.com	7179722939	Food Locker
40 Jonathan Lee	jlee@24hourfit.com	9255433377	24 Hour Fitness USA, Inc.
41 Sonya Truitt	sonya.truitt@ryan.com	8627147752	HFD No. 55, Inc.
42 Erika Forchtnr	eforchtnr@hfh.com	9048548135	Fidelity National Title Company
43 Doug Thacker	doug.thacker@ryan.com	972-770-1178	Marvin F. Poer
44 Diane Alvarez	diane.alvarez@cbre.com	4699776500	CBRE, Inc.
45 Kathryn Higginson	khigginson@kpmg.com	503-820-6663	Bevenger & More Inc
46 Gina Soiscente	us-taxallproptax@KPMG.com	214-930-0949	The Pae Bros - Manny, Moe & Jack of California
47 Savitha Manudhanya	ptsc.compliance@ryan.com	832-234-1428	Burlington Coat Factory
48 Phyllis Copeland	phyllis.copeland@ryan.com	972-770-1189	Marvin F. Poer
49 Britta Hines	britta.hines@ryan.com	2149918070	Jeti Bean Technologies Corporation
50 TRACY PELLETIER	tpelletier@darden.com	4072450916	N & D RESTAURANTS INC
51 Charita Patel	us-taxallproptax@kpmg.com	5038206416	Mix Telematics North America Inc
52 Alex Caldera	alex.caldera@ryan.com	488-339-6441	Ryan LLC
53 Vanessa Valdez	us-taxallproptax@kpmg.com	702-268-8578	Nordstrom, Inc.
54 Todd Jordan	Todd@costtax.com	4693261401	OSG
55 Sheryl Lisowski	tax@fastenal.com	5074545374	Fastenal Company
56 Ramon Delgado	ramon.delgado@altusgroup.com	862-809-7242	Kort's Inc.
57 Uyen Nguyen	us-taxallproptax@kpmg.com	7133102665	Commonwealth Land Title Company
58 Laurie Lee	laurie.lee@ryan.com	832-957-7125	Dutch Bros, LLC
59 Rajesh Pabba	Rajesh.Pabba@ryan.com	8668664186	Fisher & Paykel
60 Andrea Richie	andrea.riche@ryan.com	410-568-0728	Whole Foods Market Group, Inc.
61 Tina Lopez	us-taxallproptax@KPMG.com	6142734692	Big Lots Stores - FNS, LLC
62 Deb Munsinger	us-fmtaxallproptax@kpmg.com	713192865	U.S. Bank National Association
63 Elizabeth Gomez	egomez@schoolcraftfcu.org	714-258-4000	Schoolcraft FCU
64 Leigh Farmer	lfarmer@kpmg.com	5038206663	Bank of America
65 Christian Renner	taxdepartment@anthem.com	3174889625	The Anthem Companies, Inc.
66 Cheri Bedwell	cheri.bedwell@ryan.com	469-242-2947	CEC Entertainment LLC
67 Sherril Swindle	sherril.swindle@nike.com	4692064213	ES&P Portfolio LLC
68 Jasmine Mei	jmei@kpmg.com	6028026764	Hanger Prosthetics & Orthotics West, Inc.
69 Zachary Visecky	zachary.visecky@telepnumber.com	7635516906	Select Comfort Retail Corp
70 Nancy Van Tuyl	us-taxallproptax@KPMG.com	908-953-2606	Avaya LLC
71 Erin Lezesky	erin.lezesky@ryan.com	443-541-4290	Madison Iaa Inc
72 Sabrina Martinez	Sabrina.Martinez@ryan.com	866-866-4186	Francisco's Operations, Inc.
73 Ted Kolman	ted.kolman@rossadams.com	460-453-7125	Chedraui USA - El Super
74 Savitha Manudhanya	PTSCOMPLIANCE@ryan.com	8668664186	WHITE CAP LP
75 Vanessa Nazy	vanessa.nazy@altusgroup.com	602-707-5594	Boon Wynn, Inc.
76 Kelen Tse	taxdesk@umpqua.com	503-268-6697	Umpqua Bank
77 Dayna Roper	dayna.ropor@altusgroup.com	463-777-6917	Shake Shack
78 Sabrina Martinez	Sabrina.Martinez@ryan.com	866-866-4186	Sabro Inc
79 Kelly Crawford	kellycrawford@kpmg.com	6028026764	Service Services LLC FKA Aramark Uniform & Caser
80 Madelyn Dorsey	madelyn.dorsey@ryan.com	408-850-4565	CalPortland Company
81 Erika Forchtnr	eforchtnr@hfh.com	9048548135	Tutor Title Company of CA
82 Kirstin Wasiko	kirstin.wasiko@altusgroup.com	602-707-5598	Ventris, Inc.
83 Savitha Manudhanya	PTSCOMPLIANCE@ryan.com	8668664186	Red Lobster Restaurants
84 Amisha Bhakta	amisha.bhakta@ryan.com	8668664186	Patient Point Network Solutions, LC
85 DAVID READY	Tax@dwinc.com	6148721344	DSW SHOE WAREHOUSE, INC
86 Erika Forchtnr	eforchtnr@hfh.com	9048548135	Fidelity National Title Company of CA
87 Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Dreyer's Grand Ice Cream, Inc.
88 Karl Goodell	Karl.goodell@ryan.com	918-932-1198	Ryan, LLC
89 Eydie Cole	Eydie.Cole@ryan.com	602-707-5572	Constar Asset Holdings, LLC
90 Savitha Manudhanya	PTSCOMPLIANCE@ryan.com	8668664186	WINCO US FOODS US
91 Erika Forchtnr	eforchtnr@hfh.com	9048548135	Lawyers Title Company
92 Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US III LLC
93 Kevin Scott	ge-nfta-tax@atlantis.com	248-512-3087	FCA US LLC
94 Geoff Strader	geoff.strader@nps.com	602-707-5568	Restlen, LLC
95 Gina Soiscente	gsoiscente@kpmg.com	6165513058	Brown & Brown Inc
96 TEHEKA GRIFFIN	TEHEKA.GRIFFIN@ryan.com	469-250-1957	W.W. GRAINGER INC
97 Neelle Lipitz	neelle.lipitz@altusgroup.com	410-568-0761	User Technologies, Inc.
98 Tina Lopez	us-taxallproptax@KPMG.com	6142734692	Big Lots Stores, LLC
99 Lauren Dorsey	Lauren.Dorsey@altusgroup.com	410-568-0789	US Oral Surgery Management
100 Dayna Roper	dayna.ropor@altusgroup.com	463-777-6917	Target Corporation
101 Leigh Farmer	lfarmer@kpmg.com	5038206663	KPMG LLP
102 Andrea Richie	andrea.riche@ryan.com	410-568-0728	Under Armour Retail of California, LLC
103 Michelle Mendez	michelle.mendez@ryan.com	8668664186	Elite Restaurant Partners
104 Geoff Strader	geoff.strader@ryan.com	602-707-5585	Garrett Transportation I Inc.
105 Kathryn Higginson	khigginson@kpmg.com	503-820-6663	Imperial Bag & Paper Co., LLC
106 Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US IV LLC
107 Andrea Richie	andrea.riche@ryan.com	410-568-0728	URBN US Retail, LLC
108 Gina Soiscente	gsoiscente@kpmg.com	918-351-3538	Xilinx, Inc.
109 Erin Lezesky	erin.lezesky@ryan.com	443-541-4290	Lift, Inc.
110 Erika Forchtnr	eforchtnr@hfh.com	9048548135	Commonwealth Land Title Company
111 Kelly Crawford	kellycrawford@kpmg.com	6028026764	AmeriPride Services, LLC
112 Deb Munsinger	us-taxallproptax@kpmg.com	7133102665	Exxon, Inc.
113 Jessica Arant	us-taxallproptax@KPMG.com	908-927-1400	Bausch+Lomb
114 KATHRYN HIGGINSON	khigginson@kpmg.com	5038206698	GoBrands Inc
115 Jessica Arant	PTSCOMPLIANCE@ryan.com	849310-2179	Bausch & Lomb America
116 Savitha Manudhanya	PTSCOMPLIANCE@ryan.com	8668664186	IFCO SYSTEMS US, LLC
117 Awa Ndavie	awa.ndavie@intertek.com	346-542-3022	Intertek USA, Inc.
118 Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US II LLC
119 Jasmine Mei	jmei@kpmg.com	5038206764	Inland Artificial Limb & Brace, Inc.
120 Leigh Farmer	lfarmer@kpmg.com	5038206663	Kacian International North America LLC
121 Kathryn Higginson	khigginson@kpmg.com	503-820-6698	Anthropic, PBC
122 Jasmine Mei	jmei@kpmg.com	5038206764	Symbiont Logistics LLC
123 Aris Grove, Inc Property Tax	propertytax@aris.com	3609848076	efria Group Inc
124 Awa Ndavie	awa.ndavie@intertek.com	346-542-3022	PSI Acoustics, Inc.
125 Leigh Farmer	lfarmer@kpmg.com	503-820-6663	Boldyn Networks US VII LLC
126 Jason Burleson	us-taxallproptax@KPMG.com	703685453	Pirelli Tire LLC
127 Awa Ndavie	awa.ndavie@intertek.com	346-542-3022	Intertek Testing Services, N.A. Inc.
128 Uyen Nguyen	uyennguyen@kpmg.com	7133192045	Spotify USA, Inc.
129 Awa Ndavie	awa.ndavie@intertek.com	346-542-3022	Architectural Testing Inc.
130 Jasmine Mei	jmei@kpmg.com	5038206764	Hanger Prosthetics Orthotics Inc.
131 Deb Munsinger	us-fmtaxallproptax@kpmg.com	7133102665	U.S. Bancorp Investments, Inc.
132 Jasmine Mei	jmei@kpmg.com	5038206764	Hanger Fabrication Network, LLC
133 Michael Lisi	us-taxallproptax@KPMG.com	6466645756	Eataly Silicon Valley LLC
134 Tina Lopez	us-taxallproptax@KPMG.com	6142734692	AVGC, LLC
135 Jessica Arant	us-taxallproptax@KPMG.com	849310-2179	Academy Sports & Outdoors
136 Michael Lisi	us-taxallproptax@KPMG.com	6466645756	Eataly Century City LLC
137 Jasmine Mei	jmei@kpmg.com	5038206764	Woodline Partners LP
138 Kristi Wasiko	kristi.wasiko@altusgroup.com	602-707-5568	Arts & Sevens, LLC
139 Aris Shih	arisshih@roper.com	972-770-1199	Marvin F. Poer
140 Leigh Farmer	lfarmer@kpmg.com	5038206663	Udemy, Inc.
			22,662

APPENDIX H: SDR/E-SDR STATEMENT TYPES SUBMITTED IN 2025

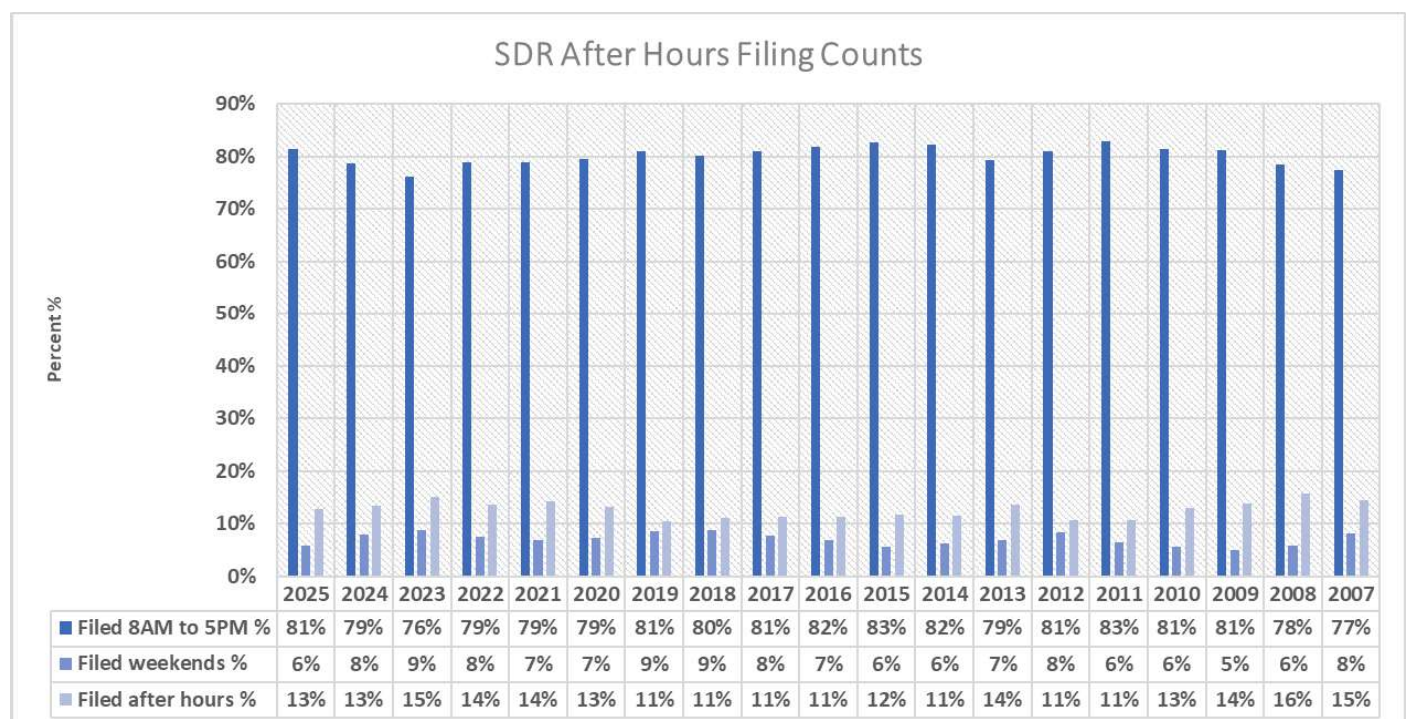
Table below shows the counties BPS counts by type and county for all 21 seasons (2005-2025):

#	Code	County	SDR	e-SDR	SDR Statements	e-SDR Statements	e-SDR Movedout	571A	571F	571R	571L	Total	% of Total
1	30	Orange	Yes	Yes	27,107	690,679	18,466	22	246	10,322	707,196	736,252	31.95%
2	36	San Bernardino	Yes	Yes	14,696	222,073	3,880	776	3	-	235,990	240,649	10.44%
3	34	Sacramento	Yes	Yes	12,809	159,224	3,671	1,391	-	2,495	168,147	175,704	7.62%
4	1	Alameda	Yes	Yes	12,789	132,668	2,563	2	-	461	144,994	148,020	6.42%
5	7	Contra Costa	Yes	Yes	9,987	127,208	3,585	2	-	-	137,193	140,780	6.11%
6	10	Fresno	Yes	Yes	7,715	101,795	2,363	1	16,092	2,919	90,497	111,873	4.85%
7	33	Riverside	Yes	No	17,402	74,031	1,381	2	801	1,784	88,846	92,814	4.03%
8	41	San Mateo	Yes	Yes	6,742	76,855	1,756	-	159	793	82,645	85,353	3.70%
9	19	Los Angeles	Yes	No	77,174	15	-	-	-	-	77,189	77,189	3.35%
10	15	Kern	Yes	Yes	6,014	66,236	1,479	8,157	-	135	63,958	73,729	3.20%
11	39	San Joaquin	Yes	No	5,069	64,499	1,786	1	9,196	-	60,371	71,354	3.10%
12	40	San Luis Obispo	Yes	Yes	2,572	59,231	1,282	3	1,901	466	59,433	63,085	2.74%
13	21	Marin	Yes	Yes	2,485	51,523	1,281	299	-	550	53,159	55,289	2.40%
14	56	Ventura	Yes	Yes	7,402	36,355	890	339	1	385	43,032	44,647	1.94%
15	23	Mendocino	Yes	Yes	625	35,244	1,054	3,241	-	3,452	29,176	36,923	1.60%
16	48	Solano	Yes	Yes	2,683	23,455	722	744	-	424	24,970	26,860	1.17%
17	9	El Dorado	Yes	No	1,338	14,815	215	569	1	746	14,837	16,368	0.71%
18	43	Santa Clara	Yes	No	16,129	-	-	-	-	-	16,129	16,129	0.70%
19	57	Yolo	Yes	No	1,481	13,332	274	1	791	622	13,399	15,087	0.65%
20	51	Sutter	Yes	Yes	640	9,800	124	11	3,346	307	6,776	10,564	0.46%
21	37	San Diego	Yes	No	8,051	-	-	-	-	-	8,051	8,051	0.35%
22	38	San Francisco	Yes	No	6,983	-	-	-	-	-	6,983	6,983	0.30%
23	29	Nevada	No	No	256	6,374	77	1	53	85	6,491	6,707	0.29%
24	17	Lake	No	No	202	5,364	153	17	745	97	4,707	5,719	0.25%
25	31	Placer	Yes	No	4,164	2	-	-	-	1	4,165	4,166	0.18%
26	49	Sonoma	Yes	No	3,980	-	-	-	-	-	3,980	3,980	0.17%
27	54	Tulare	Yes	Yes	2,469	1,174	20	-	-	5	3,638	3,663	0.16%
28	42	Santa Barbara	Yes	No	3,369	-	-	-	-	-	3,369	3,369	0.15%
29	50	Stanislaus	Yes	No	3,245	-	-	-	-	-	3,245	3,245	0.14%
30	27	Monterey	Yes	No	3,185	-	-	-	-	-	3,185	3,185	0.14%
31	5	Calaveras	Yes	Yes	216	2,389	26	-	62	22	2,521	2,631	0.11%
32	55	Tuolumne	Yes	Yes	214	1,668	42	22	3	13	1,844	1,924	0.08%
33	24	Merced	Yes	No	1,802	-	-	-	-	-	1,802	1,802	0.08%
34	13	Imperial	Yes	Yes	1,248	541	7	-	1	329	1,459	1,796	0.08%
35	25	Modoc	Yes	Yes	67	1,573	38	473	376	51	740	1,678	0.07%
36	45	Shasta	Yes	No	1,594	-	-	-	-	-	1,594	1,594	0.07%
37	26	Mono	No	No	43	1,407	24	-	-	1	1,449	1,474	0.06%
38	3	Amador	Yes	Yes	200	785	14	18	-	2	965	999	0.04%
39	44	Santa Cruz	No	No	724	-	-	-	-	-	724	724	0.03%
40	28	Napa	No	No	382	-	-	-	-	-	382	382	0.02%
41	20	Madera	No	No	344	-	-	-	-	-	344	344	0.01%
42	16	Kings	No	No	338	-	-	-	-	-	338	338	0.01%
43	4	Butte	No	No	337	-	-	-	-	-	337	337	0.01%
44	8	Del Norte	Yes	No	212	-	-	-	-	-	212	212	0.01%
45	12	Humboldt	No	No	109	-	-	-	-	-	109	109	0.00%
46	47	Siskiyou	No	No	86	-	-	-	-	-	86	86	0.00%
47	32	Plumas	No	No	73	-	-	-	-	-	73	73	0.00%
48	52	Tehama	No	No	24	-	-	-	-	-	24	24	0.00%
49	22	Mariposa	Yes	Yes	23	-	-	-	-	-	23	23	0.00%
50	18	Lassen	No	No	15	-	-	-	-	-	15	15	0.00%
51	35	San Benito	No	No	14	-	-	-	-	-	14	14	0.00%
52	58	Yuba	No	No	14	-	-	-	-	-	14	14	0.00%
53	6	Colusa	No	No	8	-	-	-	-	-	8	8	0.00%
54	14	Inyo	No	No	8	-	-	-	-	-	8	8	0.00%
55	53	Trinity	No	No	3	4	1	-	-	2	5	8	0.00%
56	11	Glenn	No	No	7	-	-	-	-	-	7	7	0.00%
57	2	Alpine	No	No	2	1	-	1	-	-	2	3	0.00%
58	46	Sierra	No	No	3	-	-	-	-	-	3	3	0.00%
Totals			37	21	276,873	1,980,320	47,174	16,093	33,777	26,469	2,180,853	2,304,367	100.00%

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

Table below shows the after-hours activity of BPS filings for all 21 seasons (2005-2025):

#	Year	Total Statements	Filed 8AM to 5PM	% Filed 8AM to 5PM	Filed Weekends	% Filed Weekends	Filed After Hours	% Filed After Hours
1	2025	149,915	122,017	81%	8,826	6%	19,072	13%
2	2024	147,969	116,286	79%	11,784	8%	19,899	13%
3	2023	135,103	102,901	76%	11,937	9%	20,265	15%
4	2022	138,978	109,518	79%	10,590	8%	18,870	14%
5	2021	136,612	107,656	79%	9,424	7%	19,532	14%
6	2020	138,493	110,064	79%	10,021	7%	18,408	13%
7	2019	142,273	115,073	81%	12,161	9%	15,039	11%
8	2018	153,915	123,190	80%	13,483	9%	17,242	11%
9	2017	155,628	125,999	81%	11,906	8%	17,723	11%
10	2016	152,031	124,471	82%	10,365	7%	17,195	11%
11	2015	149,422	123,548	83%	8,433	6%	17,441	12%
12	2014	133,813	110,177	82%	8,262	6%	15,374	11%
13	2013	124,237	98,527	79%	8,685	7%	17,025	14%
14	2012	108,423	87,843	81%	8,983	8%	11,597	11%
15	2011	102,192	84,659	83%	6,568	6%	10,965	11%
16	2010	79,249	64,536	81%	4,493	6%	10,220	13%
17	2009	62,380	50,599	81%	3,088	5%	8,693	14%
18	2008	49,976	39,191	78%	2,884	6%	7,901	16%
19	2007	34,973	27,053	77%	2,830	8%	5,090	15%
20	2006	7,726	5,030	65%	12	0%	2,684	35%
21	2005	1,059	1,053	99%	6	1%	-	0%
Total		2,304,367	1,849,391		164,741		290,235	



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

Table below shows registered users' activity of BPS filings for all 21 seasons (2005-2025):

#	Year	SDR Statements	e-SDR Statements	e-SDR Moved Out	Totals	SDR/e-SDR Statements By Reg. Users	SDR/e-SDR Reg. Users Count	SDR Statements By Reg. SDR Users	SDR Registered Users	e-SDR Statements By Reg. e-SDR Users	eSDR Registered Users	SDR Avg Statements per User	e-SDR Avg Statements per User
1	2025	22,662	124,152	3,101	149,915	27,226	2,206	22,660	139	4,566	2,068	163.02	2.21
2	2024	24,904	119,853	3,212	147,969	29,393	2,157	24,904	126	4,489	2,033	197.65	2.21
3	2023	18,219	113,664	3,220	135,103	22,643	2,152	18,217	61	4,426	2,091	298.64	2.12
4	2022	19,111	116,529	3,338	138,978	23,117	1,924	19,110	72	4,007	1,852	265.42	2.16
5	2021	18,746	114,306	3,560	136,612	22,815	1,758	18,745	81	4,070	1,678	231.42	2.43
6	2020	18,388	117,097	3,008	138,493	22,367	1,728	18,388	73	3,979	1,656	251.89	2.40
7	2019	18,955	120,353	2,965	142,273	23,087	1,508	18,955	69	4,132	1,440	274.71	2.87
8	2018	17,407	133,310	3,198	153,915	21,421	1,233	17,379	66	4,042	1,168	263.32	3.46
9	2017	14,382	138,046	3,200	155,628	18,520	986	14,382	62	4,138	925	231.97	4.47
10	2016	11,614	137,199	3,218	152,031	16,596	1,510	11,614	67	4,982	1,444	173.34	3.45
11	2015	10,809	135,381	3,232	149,422	15,476	1,487	10,809	40	4,667	1,448	270.23	3.22
12	2014	8,364	122,873	2,576	133,813	12,931	1,342	8,364	36	4,567	1,306	232.33	3.50
13	2013	9,226	112,201	2,810	124,237	14,218	1,513	9,226	31	4,992	1,483	297.61	3.37
14	2012	11,149	95,092	2,182	108,423	15,710	1,256	11,149	33	4,561	1,223	337.85	3.73
15	2011	10,677	89,888	1,627	102,192	14,948	1,338	10,677	36	4,271	1,303	296.58	3.28
16	2010	8,141	69,979	1,129	79,249	11,862	1,161	8,141	29	3,721	1,132	280.72	3.29
17	2009	8,951	52,629	800	62,380	12,112	920	8,951	35	3,161	886	255.74	3.57
18	2008	8,768	40,663	545	49,976	11,361	745	8,768	26	2,593	719	337.23	3.61
19	2007	7,615	27,105	253	34,973	10,853	1,660	7,615	26	3,238	1,634	292.88	1.98
20	2006	7,726	-	-	7,726	7,726	15	7,726	15	-	-	515.07	-
21	2005	1,059	-	-	1,059	1,059	5	1,059	5	-	-	211.80	-
Total		276,873	1,980,320	47,174	2,304,367	355,441		276,839		78,602		270.45	2.73

SDR/e-SDR Statement Filed by Registered Users

