



California Assessors' Association STANDARDS COMMITTEE

COMMITTEE MEMBERS

Chair

MATT MAYNARD

Placer County
Telephone (530) 889-4309
mmaynard@placer.ca.gov

MARINA CAMACHO

Monterey County
Telephone (831) 755-5874
mmaynard@placer.ca.gov

DAVE STOTTLEMYRE

Inyo County
Telephone (760) 878-0296
dstottlemeyre@inyocounty.us

KEITH TAYLOR

Ventura County
Telephone (805) 477-7166
Keith.Taylor@ventura.org

MATT MAY

Merced County
Telephone (209) 385-7631
matthew.may@countyofmerced.com

PETER ALDANA

Riverside County
Telephone (951) 486-7110
paldana@asrclrec.com

ROBERT MENVIELLE

Imperial County
Telephone (442) 265-1330
robertmenvielle@co.imperial.ca.us

LAURA AVILA

Kern County
Telephone (661) 868-3311
avilal@kerncounty.com

ALYSSA DOUGLASS

Butte County
Telephone (530) 552-3777
adouglass@buttecounty.net

Association President

JEFF PRANG

Los Angeles County
Telephone (213) 974-3101
jprang@assessor.lacounty.gov

Agenda Standards Committee August 6, 2025 Hybrid Meeting

Margaritaville Resort, 4130 Lake Tahoe Blvd, South Lake Tahoe CA

Join Zoom Meeting

<https://us06web.zoom.us/j/89074109166?pwd=RogpP7dNnU0aVmWvgnybZXtMB8p4OU.1>

Meeting ID: 890 7410 9166

Passcode: 035247

(Immediately following Education Committee meeting)

- I. Call to Order:
- II. Roll Call
- III. Approval of Draft Minutes: April 23, 2025
- IV. Approval of Agenda
- V. Committee Reports – No Report
 - A. Aircraft Advisory Committee
 - B. Business Property
 - C. Exemptions
 - D. Forms
 - E. LEOP
 - F. Possessory Interest Ad-Hoc
 - G. Proposition 19 Ad-Hoc
- VI. Committee Reports:
 - A. Business Valuations (Matt Maynard)
 - B. C&I Database Ad-Hoc (Parrish)
 - C. Mapping/GIS (Leslie Morgan)
 - D. Natural Resources (Laura Avila)
 - E. Real Property (Laura Avila)
- VII. Board of Equalization Report (Laren Keach)
- VIII. Old Business:
- IX. New Business:
- X. Announcements:
- XI. Adjourn:



California Assessors' Association STANDARDS COMMITTEE

DRAFT MINUTES
Standards Committee Meeting
Hybrid Meeting
Wednesday, April 23, 2025
Napa Valley Marriot Hotel, 3425 Solano Ave, Napa CA

1. Call to Order: 2:04 pm

2. Roll Call: 8 members present; 1 member absent; There was a quorum.

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

3. Approval of draft minutes: January 29, 2025: M/S/U: Laura Avila/Marina Camacho

4. Approval of Agenda: M/S/U: Laura Avila/Matt May

5. Electronic Forms Presentation (Napoleon Dogaru):

Topic: E-forms platform and its capabilities by I Modern Concepts

6. Committee Reports:

General Discussion:

Matt Maynard expressed concern over lack of committee engagement. Only 3 committee chairs responded to a recent survey on committee activity. Suggestion made to place inactive committees into "inactive status" rather than dissolve. The group also discussed the need for new leadership for the LEOP and PI committees as Los Angeles needs to focus their resources on responding to the fires in their county. No one volunteered at this time.

A. Aircraft Advisory (Lawrence Liu):

See the attached report.

B. Business Property (Rich Ford- absent):

No formal report. Suggestion made by Leslie Morgan for a presentation on CCCase audit tools and billing options. Matt Maynard will follow up with Richard Ford on potential presentation for assessors.

C. Business Valuations (Matt Maynard):

The committee is having ongoing meetings. Focused on a valuation study for wine tanks (stainless steel). An update is anticipated to come soon.



California Assessors' Association STANDARDS COMMITTEE

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

No Report

E. Dark Store Ad-Hoc (Christina Wynn):

Disbanded a while ago and recommended for removal from active list.

F. Exemptions (Claude Parrish):

No report

G. Forms (Marina Camacho)

A meeting with BOE is scheduled for April 29th. There is a leadership transition in progress as the former lead stepped down due to local fires. Potential new leadership from San Diego.

H. LEOP (Lawrence Liu):

No Report. Requesting someone else step up as Committee Chair as LA County cannot lead any longer.

I. Mapping/GIS (Leslie Morgan):

See the attached report. Gathering input from counties. Seeking more participants to break up workload into manageable tasks. Desire expressed to resume in-person collaboration.

J. Natural Resources (Laura Avila):

See the attached report. The February meeting was held in Ventura with industry. Discussion on expansion of assessor-only portion for continuing education. Planning underway for second annual conference in Sacramento (Fall 2025).

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

Call for leadership; currently inactive. Requesting someone else step up as Committee Chair as LA County cannot lead any longer.

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

Reached out to former members to discuss the family farm issue. The State Board is working on FAQs through the LTA process, and counties have been encouraged to submit questions. The committee has been inactive for the past two years, taking a passive approach while waiting for State Board guidance. At a recent assessors' meeting, they were advised to be more proactive. Plans to restart the committee, reach out to potential members (with assessor's approval), and he hopes to provide a report at an upcoming conference.

M. Real Property (Laura Avila):

See the attached report. Save-the-date: October 16–17, 2025, at El Capitan Hotel. March meeting in Napa covered vendor issues, workload, Prop. 19, and FAQs. Working with CAA to develop Prop. 19 scenarios and guidance.

7. Board of Equalization Report (Lauren Keach):

See the attached report.



California Assessors' Association STANDARDS COMMITTEE

Handbooks: 581 and 531 completed; now split for ease of use. 534 under major revision. Cemeteries handbooks (265 and 516) are being merged. Mining (560) and petroleum (566) handbooks are being updated.

Forms: 66 forms to be updated due to statutory changes. 49 electronic forms have already been released with updated perjury language. A full release is expected this year.

Proposition 19: LTA for base year transfers released. Intergenerational transfer LTAs to be split into separate family home and family farm guidance.

Property Tax Rules: Rules 135 (tax exemption) and 283 (permanent certification) updates postponed until June for a better process. Minor public comment received; incorporated.

Publication 29: Fully revised since 2018. Now includes updated tax division information and recent legislative changes.

Assessor Resources Folder: Reminder to access available resources and documents via portal.

8. Old Business:

None

9. New Business:

None

10. Announcements:

Jeffrey Prang announced the IAAO Spring Seminar by LA County Chapter is scheduled for May 14 (Virtual). 7 hours of Continuing Education are available via IAAO website (www.iaao.org).

11. Adjourn: 2:57 p.m.



OFFICE MEMORANDUM

Date: July 16, 2025
To: Claude Parrish Assessor
From: Yvonne Herrell *Yvonne Herrell* Business Services Manager
Subject: CoStar Commercial Real Estate Database Status

CoStar advertises itself as: *The most comprehensive platform for commercial real estate information, analytics, and news.*

The County of Orange first entered a contract with CoStar on 6/30/2009. Since then, CoStar has significantly increased their licensing fees. The current contract was solicited through an IFB (Invitation for Bid).

Currently, Orange County is under a 5-year contract which will expire 6/30/2027. With a 5-year contract pricing per license was agreed upon resulting in some savings. We are in the 11-50 user bracket of pricing with the current monthly price per license is as follows:

	Year 4	Year 5
Monthly Fee Per License	\$400.00	\$425.00
Annual Fee for each of the 48 Licenses	\$4,800.00	\$5,100.00

In June 2024, I was asked to increase our number of licenses to a total of 48 (note: CEO-Real Estate reimburses us for 11 of the licenses), while remaining in the same pricing bracket and CoStar wanted these new licenses to be billed at the current list rate for Counties at \$430.00 per month per license. After sharing that either we obtain the new licenses at our current monthly rate for the remainder of the contract term or renegotiate the entire contract, CoStar agreed to honor our existing pricing.

CoStar's focus appears to have shifted from individual and small users to large corporate users nationwide. Understandably, some Counties are unable to afford CoStar.

Similar services, all for a fee, can be obtained from:

- Trepp
- DataTree
- Crexi
- Compstak
- RPR Commercial
- Cred IQ
- Reonomy

Please let me know if you need any additional information.

Lucinda Noreen

From: Leslie Morgan <lmorgan@shastacounty.gov>
Sent: Monday, July 28, 2025 12:15 PM
To: Matt Maynard
Subject: RE: Standards Committee Meeting - NCAA Regional Conference

Follow Up Flag: Follow up
Flag Status: Flagged

CCMA Update:

- Annual Conference 10/23-10-24 in Rohnert Park
 - Opening registration this week likely
- Will be exploring some education opportunities with Bruce Harris and Associates.
- Still working on getting the AH 215 update moving.



Leslie Morgan

Assessor-Recorder

1450 Court St, Suite 208-A | Redding, CA 96001

Phone: 530-225-3600 | Fax: 530-225-5673

lmorgan@shastacounty.gov

CONFIDENTIALITY NOTICE: This e-mail message, including any attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure, or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

From: Lucinda Noreen <LNoreen@placer.ca.gov> **On Behalf Of** Matt Maynard

Sent: Wednesday, July 16, 2025 2:32 PM

To: Alyssa Douglass <adouglass@buttecounty.net>; Claude Parrish <kseaburn@asr.ocgov.com>; Dave Stottlemire <dstottlemire@inyocounty.us>; Jeffrey Prang <jprang@assessor.lacounty.gov>; Keith Taylor <keith.taylor@ventura.org>; Laura Avila <avilal@kerncounty.com>; Lauren Keach <Lauren.keach@boe.ca.gov>; Lawrence Liu <LLiu@assessor.lacounty.gov>; Leslie Morgan <lmorgan@shastacounty.gov>; Marina Camacho <camachom@co.monterey.ca.us>; Matt May <matthew.may@countyofmerced.com>; Matt Maynard <MMaynard@placer.ca.gov>; Peter Aldana <paldana@asrclrec.com>; Richard Ford <richard.ford@lakecountyca.gov>; Robert Menvielle <robertmenvielle@co.imperial.ca.us>; Sheryl Taylor <STaylor@assessor.lacounty.gov>

Subject: Standards Committee Meeting - NCAA Regional Conference

⚠ EXTERNAL SENDER: Do not follow links or open attachments unless you recognize the sender and know the content is safe.

Good Afternoon,

Natural Resources Report for Standards – NCAA Conference August 2025

The Petroleum Standards Advisory Committee (PSAC) will have their annual meeting during the WSPA/PSAC conference. This conference will most likely be in February, 2026, the date and final location has not been set yet.

There is a very early discussion among a couple PSAC counties around LTA2025/019 and AB1167. As more discussions occur, other PSAC counties will be invited to participate in a meeting via Teams to discuss this in more depth.

Planning is underway for the 2nd Annual Natural Resources Conference to be held later this year in Sacramento. The date has just been finalized to be November 13 & 14. Additional information and save the date will go out soon.

**Real Property Chief Report for Standards – NCAA Conference August 2025**

The Real Property Chiefs are holding their annual fall conference October 16-17, 2025 in Merced County at the El Capitan Hotel. They are currently looking for agenda topics. Agenda topics can be sent to Erica Crouch at erica.crouch@co.kings.ca.us.



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0084
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

TED GAINES
First District, Sacramento

SALLY J. LIEBER
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 28, 2025

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

Dear Mr. Maynard:

The State Board of Equalization (BOE) has provided the following information regarding various projects and pertinent updates in preparation for the California Assessors' Association (CAA) Standards Committee meeting on August 6, 2025.

Assessors' Handbook Projects:

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

BOE staff initiated a project to combine these two handbooks into the AH 516. The internal review is near completion, and we will initiate the interested parties process to announce the project in August 2025.

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

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

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

In 2024, BOE staff began a project to update these two handbooks. The revised draft of AH 560 has been completed and is undergoing internal review, and the revised draft of AH 566 is near completion. Once the final drafts of the revised handbooks are completed this year, BOE staff will initiate the interested parties process.

Publications:***Publication 29, California Property Tax An Overview:***

Publication 29, *California Property Tax An Overview*, provides a summary of property tax assessment in California. Updates to the publication for 2025 include changes to the Board of Equalization's (BOE) Property Tax Department divisions, the Taxpayers' Rights Advocate Office functions, and property tax relief measures. The 2025 revision of Publication 29 is posted to the State Board of Equalization's website at <https://www.boe.ca.gov/proptaxes/pdf/pub29.pdf>. LTA [2025/012](#) was released on April 24, 2025, announcing the updated publication.

Publication 48, Property Tax Exemptions for Religious Organizations, and Publication 149, Property Tax Welfare Exemption:

Staff have commenced a project to review and update these publications for any statutory changes or other necessary revisions to reflect current policies and procedures. Staff is in the initial phase of the review and anticipates completing the project by the end of the year.

Property Tax Rules:

Four Property Tax Rules were presented with Section 100 changes and adopted by the Board at the meeting on June 18, 2025. The details of the changes can be found in the [Meeting Agenda](#) on the BOE's website. The four Property Tax Rules are listed below:

- Property Tax Rule 140, *Welfare Exemption Requirements for Low-Income Housing Properties*
- Property Tax Rule 5334, *Time for Filing of Petitions*
- Property Tax Rule 462.520, *Exclusion from Change in Ownership – Intergenerational Transfers*
- Property Tax Rule 462.540, *Change in Ownership – Base Year Value Transfers*

Property Tax Rule 135, Homeowners' Property Tax Exemption:

Effective January 1, 2011, Senate Bill 1493 (Stats. 2010, ch. 185) amended RTC section 465¹ regarding document destruction. Staff has initiated a project to amend Rule 135(e)(5) to conform to RTC section 465 as amended in 2011. Letter To Assessors No. [2024/026](#) was issued on July 16, 2024. Comments on the proposed changes were due to the BOE by August 16, 2024. The BOE did not receive any comments. The BOE will present the changes to the Board for approval at the August 2025 meeting as a Section 100 change.

Property Tax Rule 283, Permanent Certification:

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

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

Forms:

BOE staff participated in a CAA Forms Subcommittee meeting in January and April and discussed changes to several BOE-prescribed forms. Additionally, BOE presented 64 forms for approval at the Board Meeting on May 28, 2025, followed by 57 forms for approval at the Board Meeting on July 29, 2025.

Electronic Forms:

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

Upon adoption of the forms on July 29, 2025, all BOE forms will be eligible for electronic submission with the new penalty of perjury statement in compliance with the provisions of section 168.1. The forms are available on the Assessor Portal.

Additionally, BOE staff has drafted guidance on authentication methods for accepting electronic signatures and processes for County Assessors to submit proposed methods for accepting electronic signatures to the BOE for approval. The draft is undergoing internal review. Once completed, this guidance will be issued via a County Assessor Only Letter.

ADA Form Compliance:

Government Code section 15606 requires that the Board prescribe and enforce the use of all forms for the assessment of property for taxation, including forms for the application for a reduction in assessment. The BOE has been working to remediate all forms to meet the requirements of the Americans with Disabilities Act (ADA). For the 2026 lien year, the 121 property tax forms in the Assessor Portal are ADA-compliant.

Proposition 19:

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

A project was conducted to provide guidance with a Letter To Assessors containing frequently-asked questions and answers from Assessors' staff on the base year value transfers and intergenerational transfers. Letter To Assessors No. 2024/044 on base year value transfers was released on December 11, 2024. It has been determined that with the complexity and diversity in questions pertaining to intergenerational transfers, it will be most beneficial to split this guidance into two separate Letters To Assessors: family home and family farm. The draft of the Letter To Assessors for intergenerational transfers of a family home is in the review phase. This will be followed by a Letter To Assessors for intergenerational transfers of a family farm upon further advisement and legal guidance.

Updates to Guidance:

LTA 2021/019:

A suggestion was made to clarify Question 9 on LTA 2021/019. See the current question and answer, followed by the added note.

9. Question: If one spouse is over age 55, but the other spouse is not, do they still qualify for the base year value transfer under Proposition 19?

Answer: As long as the spouse who is at least age 55 is on title to both the original primary residence on its date of sale and the replacement primary residence on its date of purchase, then the spouse who is at least age 55 will qualify to transfer the base year value, as long as all other requirements have been met. It does not matter if the other spouse is not at least age 55.

NOTE: "Both spouses need not be on title to qualify. See Property Tax Rule 462.200(b) for the Title (Deed) Presumption and LTA 2018/014 for the Community Property Presumption."

Proposition 19 – Intergenerational Transfer Exclusion Self-Study Session - Review Questions:

Suggestions were made to clarify important points in the Prop 19—Intergenerational Transfer Exclusion Review Questions. The revisions to the two questions are reflected below.

50. If a transferee who is eligible for the intergenerational transfer exclusion does not file ~~the a-claim for the~~ homeowners' or disabled veterans' exemption ~~form~~ within one year of the date of purchase or transfer, the intergenerational transfer exclusion will commence with the lien date of the assessment year in which the claim is filed.

53. Child transfers their principal residence to Parent on May 1, 2021. The property is also the principal residence of the Parent. ~~Parent who~~ does not file a ~~claim for the~~ homeowners' exemption claim at the time of transfer. ~~But The Parent~~ files the homeowners' exemption and intergenerational transfer exclusion claim forms on April 1, 2022. On what date will the change in ownership ~~be processed~~ become effective, and a new base year value established?

Letters to Assessors on the Assessor Portal:

At the April 2025 Napa Valley conference, a request was made to make all LTAs easily accessible. All LTAs following 2019 are ADA compliant and available on the website; however, for the years prior, some are not available on the website but are available by request due to ADA compliance. As a result, we determined the appropriate action to make the LTAs from 2019 and prior available on the Assessor Portal. This will provide the necessary convenience and access to the information for research purposes. To access the folder, please visit the Assessor Portal, Main Folder, Letters to Assessors, and search through the folders by the year issued.

Legal Entity Ownership Program – Non-Response List 2024:

The Legal Entity Ownership Program (LEOP) will release its annual Non-Response List (NRL) for entities that did not respond to BOE's requests to file the BOE-100-B, *Statement of Change in Control and Ownership of Legal Entities*. This list will include entities that were sent a request in the calendar year 2024. Assessors should review their records to determine if any of the entities on the NRL owned an interest in real property in their county as of the expiration of the initial request to file a BOE-100-B. If the entity held an interest in real property, a penalty must be applied in accordance with RTC section 482(b). The Assessors' Offices will be notified that the list is available on the portal in August 2025.

Welfare Exemption Section:**Welfare Exemption Lists of Revoked Certificates - Second Quarter 2025:**

In order for a County Assessor to grant a welfare exemption on an organization's property, the organization must hold a valid Organizational Clearance Certificate (OCC), or Supplemental Clearance Certificate (SCC) issued by the BOE. The BOE ensures the continued eligibility of organizations and may discover through its verification process or be made aware by an organization when it no longer qualifies. In those cases, the certificate is revoked, and County Assessors are notified. The CAO 2025/21 was issued on July 28, 2025, to provide the list of organizations that had been revoked during the second quarter of 2025.

2026-2027 Income Levels:

The BOE has drafted the 2026-2027 Income Levels for the Welfare Exemption, Tribal Housing, and Leased Property Used Exclusively for Low-Income Rental Housing. The LTAs will be released in August 2025.

Sincerely,



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

cc: Honorable Jeffrey Prang, President
California Assessors' Association

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