



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE MEETING DRAFT AGENDA

Thursday, April 25, 2024

8:00 – 10:00 am

Hyatt Regency, Monterey, Pacific-Grove Ballroom

Join Zoom Meeting

<https://calassessor-org.zoom.us/j/83246822288?pwd=rgcmuRS5lGklB8RevaQ5ejgEJftasb.1>

Meeting ID: 832 4682 2288

Passcode: 641602

Dial by your location

• +1 669 444 9171 US

* indicates attachment included

1. Call to Order Wynn
2. Roll Call of Executive Committee Members Duckels
3. Adopt Agenda Wynn
4. Consent Agenda*
 - A. January 19, 2024, Executive Committee Meeting Minutes
 - B. February 15, 2024, Executive Committee Meeting Minutes
 - C. Report of the March 6th Vote on the AB 1868 Action Item
 - D. March 21, 2024, Executive Committee Meeting Minutes
 - E. March 27, 2024, Executive Committee Meeting Minutes
 - F. Finance Committee 1st Quarter 2024 Financial Report (separate file*)
 - G. 2022 Financial Audit Report
5. President's Report Wynn
6. Correspondence* Wynn
7. Unfinished Business
 - A. Final JPA/White Paper*
 - B. Bylaw Changes
 - C. Conference Manual Updates – Action Item
 - D. 2023 Annual Audit (Fall 2024)
 - E. Shared Systems Agreement and Vendor Contract Discussion
8. New Business Wynn
 - A. Launch of new calassessor.org website and database

9. Committee Reports
 - A. Education Kehoe
 - B. Standards Camacho
 - C. Legislative Scott
 - D. Finance_
 i. Review CAA Insurance Policies. [ACTION ITEM*](#) Freitas
 - E. By-Laws, Resolutions, and Awards Prang
 - F. History and Preservation Rooney
 - G. Conference Menvielle
 i. [Updates to Conference Procedures Manual: ACTION ITEM*](#)
 - H. Audit Committee Ford
 - I. Information Technology Aldana
 - J. Executive Ad-Hoc Committees
 - i. BOE Survey Duckels
 - ii. CSAC Representative Rooney
 - iii. Embedded Software Stone
 - iv. IAAO Representative Marks
 - v. Shared Systems: eforms/SDR/eSDR_* DePaul
 - vi. State Controller's Office (SCO) Morgan/Marks
10. Association Management Staff 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



2024 California Assessors' Association Executive Committee

Christina Wynn	President	Sacramento
Kristine Lee	Immediate Past President	Kings
Jeffrey Prang	President-Elect	Los Angeles
Kristen DePaul	Vice President	Modoc
Tara Freitas	Treasurer	Tulare
Stephen Duckels	Secretary (Ex-officio/Non-voting)	Yuba

Presidential Appointments

Shelly Scott	Marin
Marina Camacho	Monterey
Vincent Kehoe	Mariposa
Larry Stone	Santa Clara
John Tuteur	Napa

Regional Representatives

Joaquin Torres	Bay Area Assessors' Association	San Francisco
Chris Wilhite	Central/Southern California Assessors' Assn	San Bernardino
Kaenan Whitman	Northern California Assessors' Assn	Tuolumne



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE MEETING

Friday, January 19, 2024

8:30 am – 10:30 am

Sacramento County Assessor's Office
3636 American River Drive, Suite 200, Sacramento

MINUTES

1. Call to Order

The meeting was called to order at 8:33 am By President Christina Wynn.

2. Roll Call of Executive Committee Members

Assessor Duckels called the roll, and the following were present in person or by Zoom:

President: **Christina Wynn**, Sacramento County
Immediate Past President: **Kristine Lee**, Kings County
President-Elect: **Jeffrey Prang**, Los Angeles County
Vice- President: **Kristen DePaul**, Modoc County
Treasurer: **Tara Freitas**, Tulare County
Secretary: **Stephen Duckels**, Yuba County

Presidential Appointments

Marina Camacho, Monterey County
Vincent Kehoe, Mariposa County
Larry Stone, Santa Clara County
John Tuteur, Napa County (arrived after roll call)

Regional Representatives

Joaquin Torres, San Francisco County, Bay Area Assessors' Association
Chris Wilhite, San Bernardino County, Central/Southern California Assessors' Association
Kaenan Whitman, Tuolumne County, Northern California Assessors' Association (arrived after roll call)

A quorum was established.

3. Adopt Agenda

MSCU (Torres/Prang) to approve the agenda, as amended, to include updated action items:

Item 8. Request to review Proposed BOE Staff and Training (Kehoe/Duckles, 9.D. and J.i.)

**Item 9. Shared Systems Agreement and Vendor Contract Discussion
(DePaul/Wilhite, 9.J.iii.)**

4. Approval of Executive Committee Meeting Minutes

1. December 14, 2023

MSCU (DePaul/Prang) to approve the minutes, as presented.

5. President's Report

2024 CAA President Christina Wynn, Sacramento County, welcomed all to the meeting. She thanked those who have committed to serve on the Executive Committee, standing committees, ad hoc committees chairs and members and all assessor staff for their support of CAA and its activities.

She noted some priority item to be addressed this year:

JPA/PI and low income housing assessment administration and any related legislation; Bylaws updates; CCAITA Projects; Shared Systems Administration and Contract renewals; and a Potential Prop 19 Ballot Measure.

She additionally mentioned a speaking engagement she had with CATA and some items that will be tracked with that organization moving forward. She will keep the Executive Committee apprised of any action items in this area.

6. Correspondence

President Wynn received an invitation from Cal-Tax to provide a welcoming statement at its March meeting and she has accepted that invitation.

7. Unfinished Business

To be addressed throughout this meeting include:

1. BOE Assessor Survey Results (Lee, 7.)
2. Wet Signature legislation – Potential Action Item (Scott, 9.A.)
3. JPA/White Paper revisions – Potential Action Item (Scott, 9.A.)
4. Bylaws changes (Prang, 9.E.)
5. Response to BOE Proposed Training and Certification Guidelines – (BOE, 11.)
6. Conference Manual Updates (Menvielle, 9.G.)
7. Selection of 2024 Annual Conference Dates (Menvielle, 9.G.)
8. Annual Audit (Ford, 9.H.)

8. New Business

1. 2024 Committee Roster

President Wynn presented the 2024 Committee Roster.

MSCU (Stone/DePaul) to approve the committee roster, as presented.

The approved roster is:

Executive Committee (13 Members)

Christina Wynn	President	Sacramento
Kristine Lee	Immediate Past President	Kings
Jeffrey Prang	President-Elect	Los Angeles
Kristen DePaul	Vice President	Modoc
Tara Freitas	Treasurer	Tulare
Stephen Duckels	Secretary (Ex-officio/Non-voting)	Yuba

Exec Presidential Appointments

1) Shelly Scott		Marin
2) Marina Camacho		Monterey
3) Vincent Kehoe		Mariposa
4) Larry Stone		Santa Clara
5) John Tuteur		Napa

Exec Regional Representatives

1) Joaquin Torres	Bay Area Assessors' Association (BAAA)	San Francisco
2) Chris Wilhite	Central/Southern California Assessors' Assn (CSCAA)	San Bernardino
3) Kaenan Whitman	Northern California Assessors' Association (NCAA)	Tuolumne

Standards Committee (9 Members) (minimum of 4 carryover from prior year)

1) Marina Camacho*	Chair	Monterey
2) Stephen Duckels*		Yuba
3) Mathew Maynard*		Placer
4) Matt May*		Merced
5) Peter Aldana*		Riverside
6) Laura Avila*		Kern
7) Dave Stottlemire*		Inyo
8) Keith Taylor*		Ventura
9) Robert Menvielle*		Imperial

**prior year carryover*

Legislative Committee (9 Members) (minimum of 4 carryover from prior year)

1) Shelly Scott*	Chair	Marin
2) Jeffrey Prang*		Los Angeles
3) Kaenan Whitman*		Tuolumne
4) Larry Stone*		Santa Clara
5) Chris Wilhite*		San Bernardino
6) Phong La*		Alameda
7) Jordan Marks		San Diego
8) Tom Bordonaro*		San Luis Obispo
9) Joaquin Torres*		San Francisco

**prior year carryover*

Conference Committee (5 Members)

1) Robert Menvielle	Chair	Imperial
2) Tara Freitas	Ex-Officio (CAA Treasurer)	Tulare
3) Tom Bordonaro	2024 Conference Host (CSCAA)	San Luis Obispo
4) TBD	2025 Conference host (CSCAA)	
5) Sheri Thomas	2026 Conference Host (BAAA)	Santa Cruz

Bylaws, Resolutions, and Awards Committee (5 Members)

1) Jeffrey Prang	Chair (CAA President Elect)	Los Angeles
2) Rolf Kleinhans	Chair Appointment	Nevada
3) Tom Bordonaro	Chair Appointment	San Luis Obispo
4) Larry Stone	BAAA Representative	Santa Clara
5) Donald O'Connor	NCAA Representative	Alpine
6) Keith Taylor	CSCAA Representative	Ventura

Finance Committee (7 Members)

1) Tara Freitas	Chair (CAA Treasurer)	Tulare
2) Jeffrey Prang	CAA President Elect	Los Angeles
3) Kristen DePaul	CAA Vice President	Modoc
4) Rolf Kleinhans	President Appointee	Nevada
5) Deva Proto	BAAA Representative	Sonoma
6) Kristine Lee	CSCAA Representative	Kings
7) Leslie Morgan	NCAA Representative	Shasta

Note: Presidential Appointments to Finance Committee cannot be on the Executive Committee.

Education Committee (5 Members)

1) Vincent Kehoe	Chair	Mariposa
2) Kristen DePaul	CAA Vice President	Modoc
3) Jesse Salinas	BAAA Representative	Yolo
4) Mathew Maynard	NCAA Representative	Placer
5) Laura Avila	CSCAA Representative	Kern

History and Preservation Committee (5 Members, minimum)

1) Jim Rooney	Chair	Amador
2) Kristen DePaul	CAA Vice President	Modoc
3) John Tuteur	BAAA Representative	Napa
4) Kaenan Whitman	NCAA Representative	Tuolumne
5) Peter Aldana	CSCAA Representative	Riverside

Audit Committee (3 Members)

1) Rich Ford	NCAA Representative	Lake
2) Glenn Zook	BAAA Representative	Solano
3) Dave Stottlemyre	CSCAA Representative	Inyo

Information Technology Committee (2 Members)

1) Peter Aldana	Chair	Riverside
2) Kan Wang	Acting Chair	

Keeper of the Protocol

Don Gaekle		Stanislaus
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Nomination Committee

Larry Stone	Chair	Santa Clara
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Standards Subcommittees

	<u>CHAIR(S)</u>	
AIRCRAFT ADVISORY	Jeffrey Prang, Chair Sheryl Taylor, Acting Chair	Los Angeles Los Angeles
BUSINESS PROPERTY	Rich Ford	Lake
BUSINESS VALUATION [Factors]	Matt Maynard	Placer
FORMS	Marina Camacho	Monterey
NATURAL RESOURCES	Laura Avila, President	Kern
MAPPING/GIS	Leslie Morgan	Shasta
REAL PROPERTY	Laura Avila	Kern
EXEMPTIONS	Claude Parrish	Orange

Standards Ad Hoc Committees

	<u>CHAIRS/ACTING CHAIRS</u>	
POSSESSORY INTERESTS	Jeffrey Prang, Chair	Los Angeles
	Brian Donnelly, Acting Chair	Los Angeles
LEOP	Jeffrey Prang, Chair	Los Angeles
	Brian Donnelly, Acting Chair	Los Angeles
C & I DATABASE	Claude Parrish	Orange
DARK STORE	Christina Wynn Chair	Sacramento
	Jarret Stedifor, Acting Chair	Sacramento
PROPOSITION 19	Robert Menvielle	Imperial

Education Ad Hoc Committee

AAB and County Counsel Training Ad Hoc Committee	Vincent Kehoe	Mariposa
	Larry Stone	Santa Clara
	Jordan Marks	San Diego

Legislative Ad Hoc Committees

WILLIAMSON ACT	Tara Freitas, Chair	Tulare
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Executive Ad Hoc Committees

EMBEDDED SOFTWARE	Larry Stone	Santa Clara
SHARED SYSTEMS	Kristen DePaul, Chair	Modoc
	Chris Wilhite, Coordinator	San Bernardino
BOE SURVEY PROGRAM	Stephen Duckels	Yuba
CSAC Representative	Jim Rooney	Amador
State Controller's Committee Rep	Leslie Morgan	Shasta
	Jordan Marks	San Diego
IAAO Representative	Jordan Marks	San Diego

REGIONAL AFFILIATES

BAY AREA ASSESSORS' ASSOCIATION (BAAA)

President:	Joaquin Torres	San Francisco
Vice-President:	Marina Camacho	Monterey
Secretary:	Sheri Thomas	Santa Cruz
Treasurer:	Deva Proto	Sonoma

CENTRAL-SOUTHERN ASSESSORS' ASSOCIATION (CSCAA)

President:	Chris Wilhite	San Bernardino
Vice-President:	Keith Taylor	Ventura
Secretary:	Laura Avila	Kern
Treasurer:	Kristine Lee	Kings

NORTHERN ASSESSORS' ASSOCIATION (NCAA)

President:	Stephen Duckels	Yuba
Vice-President:	Sendy Perez	Glenn
Secretary:	Kaenan Whitman	Tuolumne
Treasurer:	Craig Kay	Siskiyou

CAA AFFILIATES

CALIFORNIA ASSESSORS' ADMINISTRATIVE SERVICE ASSOCIATION (CAASA)

Liaison (Education Chair):	Vincent Kehoe	Mariposa
President:	Robert Gomez	San Diego
Vice-President:	Kim Pierce	Riverside
Secretary:	Dara Smith	Los Angeles
Treasurer:	Dawn Solis	San Bernardino
Past President	Sonia Carter-Baltazar	Los Angeles
Northern/Bay Representative:	Marlene Medina	Monterey
S/Central Representative:	Clarence Amameda	Los Angeles

CALIFORNIA ORGANIZATION OF BUSINESS CHIEFS (COBC)

Liaison:	Richard Ford	Lake
President:	Jennifer Lemley	Riverside
Vice-President:	Laura Naccarato	San Benito
Secretary:	Crystal Simpson	San Bernardino
Treasurer:	Robert Vaughn	San Diego
Director at Large:	Steve Finch	Orange

CALIFORNIA ASSESSORS' ASSOCIATION INFORMATION TECHNOLOGY (CAAIT)

Liaison:	Peter Aldana/Kan Wang (Acting)	Riverside
President:	Kevin Lechner	Los Angeles
Los Angeles Vice-President:	Sean Finley	San Francisco
Secretary:	Andrew Lim	Los Angeles

Treasurer: Kan Wang Riverside

CALIFORNIA CADASTRAL MAPPING ASSOCIATION (CCMA)

Liaison: Leslie Morgan Riverside
President: Bonnie Hendrickson Madera
Vice-President: Danniell Falcon-Schneider Jr. Sonoma
Secretary: Lynette Stone Contra Costa
Treasurer: Lynn Zhang Santa Clara

ORGANIZATION OF CHIEF APPRAISERS (REAL PROPERTY CHIEFS)

Liaison: Laura Avila Kern
President: Jenifer Tydingco Napa
Vice-President: Anthony Luis Santa Barbara
Secretary: Karen Park Nevada
Treasurer: Julie Divita Sonoma
Director at Large: Matt Thomas San Francisco

2. Recording Meetings

Assessor Wynn introduced this item to formalize the process to record meetings for the purposes of creating accurate minutes.

MSCU (DePaul/Camacho) to approve the recording of Executive Committee meetings for the purposes of minute-taking with the recordings to be destroyed immediately after the adoption of the written minutes.

3. Meeting Schedule

Assessor Wynn presented the following Executive Committee meeting dates will be scheduled for 2024. Each of the special meetings would be for one hour. If no items need to be addressed for a scheduled "special" meeting, the meeting could be cancelled.

January 19th	Kick-off
February 15th	Special 11:00 am
March 21st	Special 11:00 am
April 25th	Spring Conference
May 16th	11:00 am
June 20th	Special 11:00 am
July 18th	Special 11:00 am
August 8th	Summer Conference
September 19th	Special 11:00 am
October	Annual Conference
November 21st	Special 11:00 am
December	Year End Meeting (Date TBD)

The following items were addressed during committee reports.

4. AAB and County Counsel Training Ad Hoc Committee (Wynn/Kehoe,)
5. Business Valuation Factors – Potential Action Item (Camacho, 9.B.)
6. Budget Increase –Action Item (Freitas, 9.C.)
7. 2023 Financial Reports – Informational (Freitas, 9.C.)
8. Request to Review Proposed BOE Staff Training (Kehoe/Duckels, 9.D. and J.ii.)
9. Shared Systems Agreement and Vendor Contract Discussion (DePaul/Wilhite, 9.J.v.)
- 10.2024-25 Random Selection - BOE Survey/Sample (BOE, 11.)

9. Committee Reports

A. Legislative

In the absence of Assessor Scott, Assessor Torres reported on bill assignments made during yesterday's meeting.

Unfinished Business Item 3. JPA/White Paper Revisions – Action Item
MSCU (Torres/Wilhite) to approve adoption of the JPA White Paper, with revisions, as the formal position of the California Assessors' Association.

Assessor Prang thanked Robert Isozaki and Irantzu Pujadas of the Los Angeles County Assessor's office for their work on this white paper.

A clean copy of the White Paper will be provided.

Unfinished Business Item 2. Wet Signature Legislation

The Legislative Committee is confirming a sponsor and will be bringing forward an action item with bill language.

Assessor Torres reported the Legislative Committee meetings will be the 3rd Thursday of the month at 9:30 a.m. for one hour, with the option to extend for 30 minutes, if needed.

To be determined if we are holding a Legislative Day in 2024.

B. Standards

Unfinished Business Item 5. Business Valuation Factors

Assessor Camacho reported on the 2024 CAA Business Factors.

MSCU (Tuteur/Wilhite) to approve the publication of the 2024 CAA Business Factors-CAA Position paper 24-001.

C. Finance

New Business Item 7. Financial Reports

Assessor Freitas reported on the preparation of the 4th Quarter financial

statements, and she thanked Assessor Lee for her thorough review of the 2023 financials.

The bank balances as of December 31 are:

Shared Systems	\$515,769
Checking	\$ 52,408.29
Conference	\$ 40,045.41
Savings	\$ 88,638

New Business Item 6: Budget Increase

Assessor Freitas reported the budget that was adopted for 2024 did not have the correct contract amount for the Legislative Advocate, it was \$1,000 below contract.

MSCU (Tuteur/Stone) to increase the Legislative budget line item by \$1,000 to match the contract rate for Pinnacle Advocacy for 2024 from \$107,000 - \$108,000.

There was further discussion regarding an additional line item for the legislative day and, if added, to create a separate line item for professional fees and events. Assessor Marks recommended the funding for Legislative Day be a regular budget item each year.

Assessor Freitas further reported the Finance Committee is researching options for CDs or money market accounts with greater interest rates and will present options for review/approval at the Spring meeting.

She noted dues invoices for CAA and Shared Systems will be sent out in April and are due in August.

D. Education

Assessor Kehoe reported on the final discussion regarding the BOE's proposed Training and Certification guidelines for Assessor staff.

Another item discussed was the Request to Review Proposed BOE staff training from the BOE Ad Hoc Survey Committee. The Education Committee will review and provide feedback to Steve Duckels, Chair of the BOE Survey Ad Hoc Committee.

The Leadership Conference will be July 22-25 at UC Davis with the application to be available in April.

Unfinished Business 4. AAB and County Counsel Training Ad Hoc Committee

Assessor Wynn reported on the creation of the AAB and County Counsel Training Ad Hoc Committee that Assessor Kehoe will chair. Assessors Kehoe, Marks, and Stone volunteered to be members of this ad hoc committee. The committee will review proposed AAB and County Counsel training materials and

programs proposed by the BOE.

E. By-Laws, Resolutions, and Awards

Assessor Prang reported that for the review of the proposed bylaws, they are seeking a second opinion on some of the controversial points such as the duty of loyalty. Assessor Prang and his staff have located two attorneys who can perform the work. There is a \$5,000 budget for this review and President Wynn indicated the committee can proceed with its choice of the law firm without returning to the Executive Committee for approval.

F. History and Preservation

Assessor Rooney requested assistance with updating the historic topics on the CAA website. He asked each assessor to look for old photos and scan and send them to him. Jenifer McDonald and her team will work with Assessor Rooney on this task for the new website.

G. Conference

Assessor Menvielle reporting. CAA 2023 Annual Conference financials are nearing completed and will be in the black.

CAA Conference Manual updates: The manual is a guideline only to assist counties hosting the Annual Conference and all were encouraged to review as the updates will be an action item at the April Conference.

Registration fees and exhibitor fees have been increased for 2024 to keep pace with the increased costs associated with these conferences.

\$525 Assessors

\$375 Staff

Exhibitors sponsor package is available on the conference website based on input from the exhibitors during 2023.

Upcoming conferences:

BAAA, Assessor Marina Camacho, Monterey County hosting
Hyatt Regency Monterey
April 22 – 25

NCAA, Assessor Steve Duckels, Yuba County hosting
PlumpJack
August 5-8

CAA Annual Conference

San Luis Obispo Assessor Tom Bordonaro offered to step in to plan the 2024 annual with the resignation yesterday of the Orange County Assessor.

Spring 2025
BAAA, Assessor John Tuteur, Napa hosting
April 21 – 25, 2025
Marriott Napa Valley

It is the desire of the CAA to engage former assessors and encourage them to attend CAA Conferences, if they are interested.

H. Audit Committee

No report

I. Information and Technology

Assessor Aldana reported the CAA-IT Committee is gearing up for the Spring Conference at the BAAA in Monterey and they are working with CCMA to include them at that conference.

They are also working with the Prop 19 committee.

J. Ad-Hoc Committees

i. BOE Survey

Assessor Duckels reported on the BOE training needs and reviewed the outline. The Education Committee will assist with this item.

ii. CSAC Representative

Assessor Rooney has made some contact with CSAC. He plans to attend the CSAC meeting and requested budget information for this event.

iii. Shared Systems eforms/SDR/eSDR

Assessor DePaul discussed the current JPA agreement is between the assessors and not the CAA, even though the contracts for vendor services are with CAA. It needs to be determined before the contracts expire in June where the responsibility lies.

Assessors need to determine if they want to transfer that responsibility before it's taken to the CAAITA JPA for consideration. The committee will seek input from current participating assessors and there will be a determination of what type of "vote" is needed to approve a change. Assessor DePaul will add this to the JPA agenda for today's meeting so it can be brought back for action at the April CAA and JPA meetings.

iv. Embedded Software

No report.

v. IAAO Representative

Assessor Marks reported the IAAO conference is set for August 25-28 in Denver. Submit ideas for topics by January 31st.

He noted CAA owes dues to IAAO back to 2018.

Assessor Prang noted the Emerging Leader Award was presented to Assessor Marks at their recent meeting and extended congratulations.

vi. State Controller's Office (SCO)

Assessor Marks reported he has reached out to the Controller's office to express dissatisfaction with their inaction on the appointments to this committee.

10. Association Management Staff Report

Jenifer McDonald reported the staff report was informational and included in the agenda package. The new association management software package/website is scheduled to launch prior to the Management Conference in April.

11. Board of Equalization (BOE) Staff Report

David Yeung reporting and announced the Board had just filled the two chief positions:

Assessment practices survey chief: Holly Cooper, in attendance today
Lauren Keach, new chief to be announced in the coming days.

Board of Equalization Staff conducted a random survey selection of the counties in Groups 2 and 3 for the 2024-2025 Assessment Practices Survey Cycle during the meeting.

The signed certification with the counties randomly selected is attached to these minutes.

12. CCAITA Report

No report.

13. Announcements/Good of the Order

Prop 19 ballot measure will be scheduled for a hearing although they are still in need of more signatures (Howard Jarvis taxpayers' association). CAA may want to take a position on this before it is set for hearing.

Assessor Stone invited the Assessors to a meeting of tax directors in Santa Clara on February 15.

There being no further business, the meeting was adjourned at 10:24 a.m.



2024 California Assessors' Association Executive Committee

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Kristine Lee	Immediate Past President	Kings
Jeffrey Prang	President-Elect	Los Angeles
Kristen DePaul	Vice President	Modoc
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CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE ACTION ITEM

President
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Presidential Appointments

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LAURA MARSHALL
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Ex-Officio/Secretary
KRISTEN DEPAUL
Modoc County
204 S. Court St., Suite 106
Alturas, CA 96101
Phone (530) 233-6219

Committee Chairs
Standards

STEPHEN S. DUCKELS
Yuba County
Legislative

SHELLY SCOTT
Marin County
Education

VINCENT KEHOE
Mariposa County

**Past Association Presidents*

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 12/14/2023

SUBJECT: JPA/PI White Paper

RECOMMENDED ACTION(S): Adopt the proposed JPA/PI "White Paper" as the CAA's official policy position, and solicit a legislative sponsor to propose legislation consistent with the recommendations.

BACKGROUND/DISCUSSION:

Over the last several years a new housing model has emerged in several counties. These "affordable" housing projects are owned by public agencies, commonly known as Joint Powers Authorities (JPAs). A JPA is created when a local municipality joins a statewide public agency for a particular purpose, in this case, to acquire property for affordable housing purposes.

JPAs are recognized as public agencies, whose property is generally exempt from property assessment and taxation under the California Constitution. Proponents of this model assert that such tax savings offer a benefit to low and moderate income tenants in the form of reduced rents. However, assessors have identified an issue of notable concern with this proposition. While government owned property is not typically subjected to property assessment or taxation, the private and beneficial use of that government owned property is. Such private and beneficial uses are known as possessory interests.

1. Private real estate developers that contract with JPAs as administrators are receiving substantial financial benefits from JPA-owned property but are not currently being taxed in a manner commensurate with their possessory interest use of those properties.
2. Administrators are not providing assessors with the necessary information needed to properly assess or exempt JPA-owned property.
3. Tenants are not made aware that possessory interest taxes may be issued in connection with the JPA-owned property in which they live and would be placed in a compromising position if those taxes were to be issued to them directly or passed-down as an additional charge to their rent by the landlord.

To address these concerns, the CAA proposes that legislation be enacted that:

1. Explicitly defines that an administrator's use(s) of JPA-owned properties constitutes a taxable possessory interests;
2. Provides assessors with the authority to impose penalties when JPAs or administrators are non-responsive to information requests, specifically requests for tenant information, and requires such penalties to be billed to administrators; and
3. Requires administrators to notify prospective tenants of a direct or indirect possessory interest tax liability associated with JPA-owned property.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: Leslie Morgan, Shasta County

Second by: Christina Wynn, Sacramento County

Passed: Yes No

Unanimous: Yes No

MSC (Morgan/Wynn) to approve the white paper concept including the three bulleted points as in the recommended actions, notify the jurisdictions and non-substantive changes pending final distribution to the Executive Committee with a vote taken if any substantive changes are made.



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

President
CHRISTINA WYNN
Sacramento County
Wynnc@sccounty.net

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VINCENT KEHOE
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EXECUTIVE COMMITTEE ACTION ITEM

FROM: Ad-Hoc Business Valuation Committee

CHAIR: Matt Maynard

DATE: 1/19/24

SUBJECT: CAA Business Assessment Factors for Lien Date 2024

RECOMMENDED ACTION(S):

Review and approve the publication of the 2023 CAA Business Factors-CAA Position Paper 24-001

BACKGROUND/DISCUSSION:

CAA recommended Business Assessment Factors were first authorized by the Executive Committee for lien date 2000.

CAA factors have been authorized for publication each lien date since 2000.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: John Tuteur, Napa County

Second by: Chris Wilhite, San Bernardino County

Passed: **Yes** No **Unanimous:** **Yes** No

MSCU (Tuteur/Wilhite) to approve the publication of the 2024 CAA Business Factors-CAA Position Paper 24-001.



**CALIFORNIA ASSESSORS' ASSOCIATION
EXECUTIVE COMMITTEE ACTION ITEM**

Date: January 8, 2024

From: Finance Committee

Chair: Tara Freitas

RECOMMENDED ACTION(S):

To increase the 2024 budget line item for the Legislative Advocate from \$107,000 to \$108,000 to match the signed contract with Pinnacle Advocacy.

EXECUTIVE COMMITTEE MOTION AND ACTION:

Moved by: _____Tuteur_____

Second by: ____Stone_____

Passed: **Yes No Unanimous: **Yes** **No****

MSCU (Tuteur/Stone) to increase the Legislative budget line item by \$1,000 to match the contract rate for Pinnacle Advocacy for 2024 from \$107,000 - \$108,000.



**CALIFORNIA ASSESSORS' ASSOCIATION
EXECUTIVE COMMITTEE
2024 SPECIAL MEETINGS
11:00 am – Noon (By Zoom)**

Thursday, February 15, 2024

MINUTES

1. Call to Order at 11:05 a.m. by CAA President, Assessor Wynn.
2. Roll Call of Executive Committee Members @ 11:05AM
Assessor Duckels called the roll and the following participated in the meeting:

President: **Christina Wynn**, Sacramento County
Immediate Past President: **Kristine Lee**, Kings County
President-Elect: **Jeffrey Prang**, Los Angeles County
Secretary: **Stephen Duckels**, Yuba County

Presidential Appointments

Marina Camacho, Monterey County
Vincent Kehoe, Mariposa County
Larry Stone, Santa Clara County

Regional Representatives

Chris Wilhite, San Bernardino County, Central/Southern California Assessors' Association

A quorum was established.

3. Adopt Agenda
MSC (Prang/Stone) to approve the agenda with the addition of an action item relating to an Annual Legislative Day under New Business at the request of Assessor Scott.
4. Unfinished Business
There was none.
5. New Business
ACTION ITEM (Legislative Committee)
This request was made because the number of pieces of legislation being tracked has increased and the ability to meet with legislators annually assists with the CAA Legislative Committee efforts.

MSCU (Marks/Stone) to approve an additional \$5,000 for the annual budget to support an Annual CAA Legislative Day.

6. Announcements/Good of the Order

- Assessor Wynn: Saturday, Feb 17 services to honor the memory and passing of Steve Mulligan, founder of Parcel Quest.
- Assessor Wynn: BOE memo regarding AAB/County Counsel Training received (attached). Memo forwarded to AAB and County Counsel Training Ad Hoc Committee (Kehoe).
- Assessor Bordonaro: Save the Date! October CAA Annual Conference: Vespera on the Ocean, Pismo Beach (week of 10/07). This event is set to include a Thursday offsite trip to Hearst Castle. Defer questions to Assessor Tom Bordonaro.
- Assessor Menvielle: 2025 CAA Annual Host will be determined by the April Executive Committee Meeting.
- Assessor Camacho: Reminder to Register for CAA Management Conference & CAA-IT Conference (April 22-25 in Monterey).

7. Adjourned at 11:15 a.m.

Next Meeting: Thursday, March 21, 2024, at 11:00 a.m. via Zoom



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EXECUTIVE COMMITTEE ACTION ITEM

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 2-15-2024

SUBJECT: Legislative Day Budget Allocation \$5,000

RECOMMENDED ACTION(S):

The Legislative Committee approved an allocation of \$5,000 to the 2024 Legislative Day in Sacramento. The \$5,000 allocation includes funds for a pastries and coffee Legislative Day scheduled for March 19, 2024.

BACKGROUND/DISCUSSION:

An additional proposal will be made in 2025 for on-going budget allocation for Legislative Day.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: Jordan Marks, San Diego Assessor-Recorder-County Clerk

Second by: Larry Stone, Santa Clara Assessor

Passed: Yes **XXX No Unanimous: Yes **XXX** No**



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EXECUTIVE COMMITTEE ACTION ITEM

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 3-5-2024

SUBJECT: AB 1868 Property taxation: assessments: affordable housing

RECOMMENDED ACTION(S): Oppose

BACKGROUND/DISCUSSION:

AB 1868 would prescribe a valuation methodology by establishing a rebuttable presumption that the value of real property subject to a recorded contract that meets the guidelines – currently only applicable to Habitat for Humanity properties – would be no greater than the sum of the value of the first mortgage and any applicable down payment. We believe this valuation methodology would give special treatment to one class of taxpayers and is likely unconstitutional. The prescribed methodology would not be supported by the state’s property tax law that requires assessors to consider a property’s “full cash value” or “fair market value.” Under the contract restrictions, the value of the first mortgage has no relation to the market value. Further, an artificial reduction of value is possible through the manipulation of the value of the first trust deeds, and subsequent increase of other trust deeds.

In the existing Revenue and Taxation Code section of the proposed amendment, there are eleven instances of affordability restrictions, none of which include valuation methods.

Nonetheless, we welcome continued collaboration with the sponsor to reach uniformity of general assessment practices.

EXECUTIVE COMMITTEE MOTION and ACTION (March 6, 2024):

Moved by: Vincent Kehoe, Mariposa

Second by: Kaenan Whiteman, Tuolumne

Passed: Yes Unanimous: Yes (1 absent)



**CALIFORNIA ASSESSORS' ASSOCIATION
EXECUTIVE COMMITTEE
2024 SPECIAL MEETING**

11:00 am – Noon (By Zoom)

Thursday, March 21, 2024

MINUTES

1. Call to Order at 11:20 a.m. by Assessor Wynn. She thanked those in attendance for being available for this special meeting.

2. Roll Call of Executive Committee Members

Assessor Duckels called the roll and the following participated in the meeting:

President: **Christina Wynn**, Sacramento County

Immediate Past President: **Kristine Lee**, Kings County

President-Elect: **Jeffrey Prang**, Los Angeles County

Vice-President: **Kristen DePaul**, Modoc County

Treasurer: **Tara Freitas**, Tulare County

Secretary: **Stephen Duckels**, Yuba County

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Vincent Kehoe, Mariposa County

Larry Stone, Santa Clara County

John Tuteur, Napa County

Regional Representatives

Joaquin Torres, Bay Area Assessors' Association, San Francisco County

Chris Wilhite, San Bernardino County, Central/Southern California Assessors' Association

Kaenan Whitman, Northern California Assessor's Association, Tuolumne County

A quorum was established.

3. Adopt Agenda

Assessor Wynn reported there were six action items brought to the Executive Committee for action following their Legislative Committee Meeting that was held this morning. The items below would be moved to the New Business agenda item #5.

a) SB 871: Property taxation: homeowners', veterans', and disabled veterans' exemptions (Archuleta). Recommended action: Support

- b) SCA 6: Property taxation: veterans' exemption. Recommended action: Approve the Legislative Committee's recommendation for the CAA to support SCA 6 (Archuleta)
- c) SB 1164: Property Taxation: new construction exclusion: accessory dwelling units. Recommended action: Approve the Legislative Committee's recommendation for the CAA to oppose SB 1164 (Newman)
- d) AB 2353: Property tax: An act to add Section 4985.05 to the Revenue and Taxation Code, relating to taxation. Recommended action: Oppose Unless Amended
- e) AB 2506: Property taxation: local exemption: possessory interests: publicly owned housing (Lowenthal). Recommended action: Approve the Legislative Committee's recommendation for the CAA to oppose AB 2506, unless amended.
- f) AB 2897: Property tax: welfare exemptions: community land trusts. Recommended action: Support if amended.

MSC (Stone/Tuteur) to adopt the agenda with the addition of these action items.

4. Unfinished Business
There was none.

5. New Business

Action items:

- a) SB 871: Property taxation: homeowners', veterans', and disabled veterans' exemptions (Archuleta). Recommended action: Support
- a) SCA 6: Property taxation: veterans' exemption. Recommended action: Approve the Legislative Committee's recommendation for the CAA to support SCA 6 (Archuleta)

Following discussion, items 1 and 2 were acted on in one motion.

MSCU (Stone/Tuteur) to approve the support position for SB 871 and SCA 6.

- c) SB 1164: Property Taxation: new construction exclusion: accessory dwelling units. Recommended action: Approve the Legislative Committee's recommendation for the CAA to oppose SB 1164 (Newman)

MSCU (Tuteur/Whitman) to oppose SB 1164.

- d) AB 2353: Property tax: An act to add Section 4985.05 to the Revenue and Taxation Code, relating to taxation. Recommended action: Oppose Unless Amended

MSCU (Tuteur/Stone) to oppose AB 2353, unless amended .

e) AB 2506: Property taxation: local exemption: possessory interests: publicly owned housing (Lowenthal). Recommended action: Approve the Legislative Committee's recommendation for the CAA to oppose AB 2506, unless amended.

MSCU (Stone/Lee) to Oppose AB 2506, unless amended. Legislative Committee Chair Shelly Scott added that amendments are being drafted.

f) AB 2897: Property tax: welfare exemptions: community land trusts. Recommended action: Support if amended.

MSCU (Stone/Tuteur) to Support AB 2897, if amended.

6. Announcements/Good of the Order

Assessor Menvielle Reported:

CAA Annual Meeting October 7-10, 2024, at Vespera on the Ocean in Pismo Beach. Hosted by San Luis Obispo County Assessor Tom Bordonaro. The Executive Committee thanked Assessor Bordonaro for hosting.

CAA IT Conference for April has been postponed until the Fall.

Assessor Tuteur complimented Assessor Scott for a very well planned Legislative Day that was held March 19th.

7. Adjourned at 11:48 a.m.



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE ACTION ITEM

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Mariposa County

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 3-21-2024

SUBJECT: SB 871: Property taxation: homeowners', veterans', and disabled veterans' exemptions (Archuleta)

RECOMMENDED ACTION(S): For the Executive Committee to approve the Legislative Committee's recommendation for the CAA to support SB 871.

BACKGROUND/DISCUSSION:

Existing Law

The California Constitution declares that all property is taxable and establishes or authorizes various exemptions from tax for real property, including a homeowners' exemption in the amount of \$7,000 of the full value of a dwelling that may be applied unless the dwelling receives another real property exemption. The California Constitution and existing property tax law establish a veterans' exemption in the amount of \$4,000, as specified, for a veteran who meets certain military service requirements, and generally exempts from property taxation the same value of property of a deceased veteran's unmarried spouse and parents. The California Constitution and existing property tax law establish a disabled veterans' exemption in the amount of \$100,000 or \$150,000 for the principal place of residence of a veteran or a veteran's spouse, as specified.

Existing property tax law establishing the homeowners' exemption specifies that the exemption may not be applied to a property on which the owner receives the veterans' exemption.

Changes to Existing Law under SB 871

SB 871 would provide that if Senate Constitutional Amendment 6 is approved by the voters at the statewide general election scheduled for November 5, 2024, then commencing January 1, 2025, the homeowners' exemption would apply to property on which an owner receives the veterans' exemption or the disabled veterans' exemption.

Note: Existing law requires the state to reimburse local agencies annually for certain property tax revenues lost as a result of any exemption or classification of property for purposes of ad valorem property taxation. This bill would provide that, notwithstanding those provisions, no appropriation is made and the state shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.

The Legislative Committee voted unanimously to support SB 871 at its meeting on Thursday, March 21, 2024.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: Larry Stone, Santa Clara County

Second by: John Tuteur, Napa County

Passed: Yes No

Unanimous: Yes No



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Mariposa County

EXECUTIVE COMMITTEE ACTION ITEM

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 3-21-2024

SUBJECT: SCA 6: Property taxation: veterans' exemption

RECOMMENDED ACTION(S): Approve the Legislative Committee's recommendation for the CAA to support SCA 6 (Archuleta)

BACKGROUND/DISCUSSION:

Existing Law

The California Constitution declares that all property is taxable and establishes or authorizes various exemptions from tax for real property, including a homeowners' exemption in the amount of \$7,000 of the full value of a dwelling unless the dwelling receives another real property exemption.

The California Constitution and existing property tax law establish a veterans' exemption in the amount of \$4,000 for a veteran who meets certain military service requirements, requirements and generally exempts from property taxation the same value of property of a deceased veteran's unmarried spouse and parents.

The California Constitution authorizes and existing property tax law establishes a disabled veteran's veterans' exemption in the amount of \$100,000 or \$150,000 for the principal place of residence of a veteran or a veteran's spouse, including an unmarried surviving spouse, if the veteran, because of an injury incurred in military service, is blind in both eyes, has lost the use of 2 or more limbs, or is totally disabled, as those terms are defined, or if the veteran has, as a result of a service-connected injury or disease, died while on active duty in military service.

Existing law prohibits receiving the veterans' exemption on property owned by an unmarried person who owns more than \$5,000 of property or a married person who owns more than \$10,000 of property.

Existing law prohibits receiving the deceased veterans' exemption on property owned by a deceased veteran's unmarried spouse who owns more than \$10,000 of property, a deceased veteran's unmarried parent who owns more than \$5,000 of property, or a deceased veteran's married parent who owns more than \$10,000 of property.

Changes to Existing Law under SCA 6

1. This measure would allow a dwelling that receives the veterans' exemption or the disabled veteran's exemption to also receive the homeowners' exemption.
2. If the Legislature increases the homeowners' exemption, the measure would require that the Legislature provide the same increase in the veterans' exemption, except as limited by the full value of the property.

3. The bill would remove the above-described prohibitions on a property receiving the veterans' or deceased veterans' exemption based on the amount of property that a veteran or veteran's parent or spouse owns.

The Legislative Committee voted unanimously to support SCA 6 at its meeting on Thursday, March 21, 2024.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: Larry Stone, Santa Clara County

Second by: John Tuteur, Napa County

Passed: Yes No

Unanimous: Yes No



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE ACTION ITEM

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Mariposa County

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 3-21-2024

SUBJECT: SB 1164 – Property Taxation: new construction exclusion: accessory dwelling units

RECOMMENDED ACTION(S): Approve the Legislative Committee’s recommendation for the CAA to oppose SB 1164 (Newman)

BACKGROUND/DISCUSSION:

Existing Law

The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, “full cash value” is defined as the assessor’s valuation of real property as shown on the 1975–76 tax bill under “full cash value” or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change in ownership has occurred.

Changes to Existing Law under SB 1164

SB 1164 would exclude from classification as “newly constructed” and “new construction” the construction of an accessory dwelling unit, as defined, until 15 years have passed since construction on the accessory dwelling unit was completed or there is a subsequent change in ownership of the accessory dwelling unit.

The bill would require the property owner to, prior to or within 30 days of completion of the project, notify the assessor that the property owner intends to claim the exclusion for an accessory dwelling unit and submit an affidavit stating that the owner shall make a good faith effort to ensure the unit will be used as residential housing for the duration the owner receives the exclusion.

The bill would require the State Board of Equalization to prescribe the manner and form for claiming the exclusion and would require all additional documents necessary to support the exclusion to be filed by the property owner with the assessor not later than 6 months after the completion of the project.

Concerns

The bill would impose an additional administrative burden on assessors, which would need to develop tracking systems for those properties with ADUs that were excluded, under the proposed provisions, for future assessment purposes.

Additionally, while the bill requires an owner to submit an affidavit that they will make a good faith effort to ensure the unit is used as residential housing for the duration they receive the exclusion, it does not

1. Define what constitutes a qualifying use as residential housing;

2. Impose any enforceable obligation on the owner; or
3. Provide a mechanism for assessors to ensure that the requirements for the exclusion are being met for the entire duration for which the exclusion is being claimed.

The Legislative Committee voted unanimously to oppose SB 1164 at its meeting on Thursday, March 21, 2024.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: John Tuteur, Napa County

Second by: Kaenan Whitman, Tuolumne County

Passed: Yes No

Unanimous: Yes No



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EXECUTIVE COMMITTEE ACTION ITEM

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 3-21-2024

SUBJECT: AB 2353 Property tax: An act to add Section 4985.05 to the Revenue and Taxation Code, relating to taxation.

RECOMMENDED ACTION(S): Oppose Unless Amended

BACKGROUND/DISCUSSION:

AB 2353 provides that a taxpayer is not liable for interest or penalties imposed by the county tax collector and would prohibit any collection action on delinquent installments of property taxes levied upon a property for which the taxpayer has submitted to the county assessor an application for an exemption pursuant to the welfare exemption criteria, except as provided.

The bill defines the content of the exemption application and would require the county assessor to acknowledge to the taxpayer and the county tax collector receipt of the exemption application within 60 days of the taxpayer's submittal of the application.

This would also involve the Assessor conveying their final welfare exemption determination to the tax collector and the tax collector retroactively figuring out penalties and interest for the non-exempt portions of the property on delinquent tax payments. The process would require manual intervention for both Assessors and tax collectors rather than automated processes and be dependent on how tax collectors quarantine and reinstate these properties within their various systems.

The 60 day notification requirement is administratively burdensome, and does not clarify how to treat incomplete applications. We recommend removing the 60 day notification requirement.

We recommend including security bonding for unpaid tax liabilities.

We recommend including a sunset date to evaluate the administrative impact on Assessors and tax collectors and postponed tax payment impact on local schools, municipalities, and special districts.



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

In 4985.05(a) we recommend referencing RTC 254 which is the section that requires the filing of an affidavit to claim the Welfare Exemption.

In 4985.05(b)(2) we recommend referencing RTC 254.5(c)(2) which is the section that requires the assessor to notify the Welfare Exemption claimant if their finding is that property is ineligible.

We welcome continued collaboration with the sponsor to reach agreement on notification requirements and appreciate the addition of the code references for uniformity of application.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: John Tuteur, Napa County

Second by: Larry Stone, Santa Clara County

Passed: Yes **Unanimous:** Yes



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE ACTION ITEM

President
CHRISTINA WYNN
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Yuba County

Committee Chairs Standards

MARINA CAMACHO
Monterey County
Legislative

SHELLY SCOTT
Marin County
Education

VINCENT KEHOE
Mariposa County

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 3-21-2024

SUBJECT: AB 2506: Property taxation: local exemption: possessory interests: publicly owned housing (Lowenthal)

RECOMMENDED ACTION(S): Approve the Legislative Committee's recommendation for the CAA to oppose AB 2506, unless amended.

BACKGROUND/DISCUSSION:

Existing Law

Existing property tax law requires that all property subject to tax be assessed at its full cash value, and includes certain possessory interests among those property interests that are subject to tax.

However, the California Constitution authorizes the Legislature to authorize, pursuant to a 2/3 vote of the Legislature, county boards of supervisors to exempt real property having a full value so low that, if not exempt, the total taxes and applicable subventions on the property would amount to less than the cost of assessing and collecting them. Existing property tax law sets forth procedures for a county board of supervisors to make that exemption for such property.

Existing property tax law provides that there is a rebuttable presumption affecting the burden of proof in favor of the taxpayer or assessee who has supplied all information as required by law to the assessor in any administrative hearing involving the imposition of a tax on an owner-occupied single-family dwelling, the assessment of an owner-occupied single-family dwelling as specified, or the appeal of an escape assessment.

Changes to Existing Law under AB 2506

AB 2506 would authorize a county board of supervisors to exempt from property taxation any possessory interest held by a tenant of publicly owned housing, as defined, with a value so low that the total taxes and applicable subventions on the property would amount to less than the cost of assessing and collecting them, except as provided.

The bill would provide that there is a rebuttable presumption that the property taxes and applicable subventions on a possessory interest held by a tenant in publicly owned housing are less than the costs of assessing and collecting those taxes and applicable subventions. The bill would provide that the board shall be deemed to have agreed with the rebuttable presumption and the exemption shall be deemed granted if the board does not take any action, if the board agrees, by a majority vote, to grant the exemption at a public hearing, or if the board fails to reach a majority vote for or against the exemption at the public hearing.

This bill would provide that there is a rebuttable presumption affecting the burden of proof in favor of a taxpayer or assessee who is a tenant in publicly owned housing, as defined, in any administrative hearing involving the disputed existence or value of a possessory interest alleged to be held by that tenant.

Concerns

- The proposed low value limit is artificial, as the \$50,000 value is not based on a fiscal assessment of current costs to assess and tax properties.
- County boards of supervisors that do not wish for the proposed presumption – that all tenants’ possessory interests in publicly owned housing fall below the proposed low value limit – to remain in effect in their jurisdiction would be required to take action by denying the application of the exemption by a majority vote in a public hearing.
- The bill would require assessors to use the lease terms stated in the tenants’ lease agreements when assessing the value of tenants’ possessory interests in publicly owned housing, notwithstanding the fact that the average length of a tenant’s actual term of possession frequently exceeds the term stated in the lease agreement. This requirement would contravene existing and accepted possessory interest assessment practices.

Legislative Committee Action

The Legislative Committee voted unanimously to oppose AB 2506 (unless amended) at its meeting on Thursday, March 21, 2024.

Further Considerations

While the current language of AB 2506 does not adequately address the existing Joint Powers Authority (JPA) possessory interest issue, it has been proposed that the bill, if amended, could be a vehicle for alternative solutions as proposed by the CAA.

Assessor Phong La, Alameda, has suggested revisiting the language in RN 22 14567, which proposes legislation allowing the issue of possessory interest tax bills to the JPA property owners.

Additionally, Assessor La has suggested that the treatment of privately managed military housing that is leased to non-military affiliated tenants (Revenue and Taxation Code Section 107.4) may similarly serve as a possible framework for the billing of JPA possessory interest taxes to administrators.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: Larry Stone, Santa Clara County

Second by: Kristine Lee, Kings County

Passed: Yes No Unanimous: Yes No



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

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Immediate Past President

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Yuba County

Committee Chairs
Standards

Marina Camacho
Monterey County
Legislative

SHELLY SCOTT
Marin County
Education

VINCENT KEHOE
Mariposa County

EXECUTIVE COMMITTEE ACTION ITEM

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 3-21-2024

SUBJECT: AB 2897 Property tax: welfare exemption: community land trusts.

RECOMMENDED ACTION(S): Support if Amended

BACKGROUND/DISCUSSION:

AB 2897 would amend the definition of community land trust and recast the lease term requirement.

Existing law requires that a lease between a community land trust and a lower income household satisfy specified requirements for welfare exemption provisions to apply, including being owned by a CLT, and being a renewable 99-year ground lease.

The bill would amend the definition of community land trust to extend these requirements to a wholly owned subsidiary of the trust that is solely directed and managed by the trust. It also recasts the requirement that specified land owned by the nonprofit corporation be leased to the qualified owner for a term of 99 years, to instead require the land either be leased to the qualified owner for a term of 99 years, or sold to qualified owners for the convenient occupation and use of that dwelling or unit subject to affordability restrictions, as applicable.

The CAA has reviewed and accepts the above amendments.

AB 2897 would also eliminate the requirement that a public agency make a finding relating to the public purpose served by a contract between a community land trust and a qualified buyer.

The CAA opposes the removal of Section 401.2 (a)(11)(A)(iii), the requirement that a public agency make a finding that the affordability restrictions in the contract serve the public interest. Whereas eliminating the requirement does not affect how properties are valued, it creates inconsistency of administration and impacts uniformity as the same requirement is still in place for other types of



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

low-income housing. Local designation that a project serves the public interest meets the intent of exchange for foregone property taxes through exemption or deed restriction valuation.

The CAA opposes the author's amendment and requests that Section 401.2 (a)(11)(A)(iii) be restored in full.

The core tenet of the CAA is to ensure uniformity and consistency of assessment practices throughout all 58 counties. The CAA will continue to work with your office to ensure that legislation does not adversely impact the ability to enroll fair and accurate assessments.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: Larry Stone, Santa Clara County

Second by: John Tuteur, Napa County

Passed: Yes **Unanimous:** Yes



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE 2024 SPECIAL MEETING

Wednesday, March 27, 2024
2:00 pm - Zoom

MINUTES

1. Call to Order at 2:04 p.m. by Assessor Wynn.

Assessor Wynn reported this special meeting had been called at the request of the Legislative Committee for an action item on AB 3141 and thanked all those on the call for participating.

2. Roll Call of Executive Committee Members Duckels

Assessor Duckels called the roll and the following participated in the meeting:

President: **Christina Wynn**, Sacramento County
Immediate Past President: **Kristine Lee**, Kings County
President-Elect: **Jeffrey Prang**, Los Angeles County
Secretary: **Stephen Duckels**, Yuba County

Presidential Appointments

Shelly Scott, Marin County
Marina Camacho, Monterey County
Vincent Kehoe, Mariposa County
Larry Stone, Santa Clara County
John Tuteur, Napa County

Regional Representatives

Joaquin Torres, Bay Area Assessors' Association, San Francisco County
Chris Wilhite, San Bernardino County, Central/Southern California Assessors' Association
Kaenan Whitman, Northern California Assessor's Association, Tuolumne County

A quorum was established.

3. Adopt Agenda

MSCU (Tuteur/Prang) to add AB 3141 to New Business as an action item for today's agenda.

4. Unfinished Business

None.

5. New Business

a) AB 3141: Property taxation: possessory interests: seaport environmental improvements (Gipson). Recommended action: Oppose, unless amended.

Following discussion and thanks to Los Angeles County staff for their amazing support in preparing this action item so quickly for review today, **MSCU (Tuteur/Prang) to accept the position of Oppose AB 3141, unless amended.**

6. Announcements/Good of the Order

Assessor Wynn noted the Legislative Committee was sending an action item for review of the amended language to AB 2987 and AB 2353 today with a date for response of Monday, April 1.

She also noted AB 1868 was discussed during today's Legislative Committee Meeting but CAA will hold deliver of our letter since we have not seen the amended version of the bill.

7. Adjourned at 2:15 p.m.



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE ACTION ITEM

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Marin County

Education
VINCENT KEHOE
Mariposa County

FROM: Legislative Committee

CHAIR: Shelly Scott

DATE: 3-27-2024

SUBJECT: AB 3141: Property taxation: possessory interests: seaport environmental improvements (Gipson)

RECOMMENDED ACTION(S): Approve the Legislative Committee's recommendation for the CAA to oppose AB 3141, unless amended.

BACKGROUND/DISCUSSION:

Existing Law

Existing property tax law requires that all property subject to tax be assessed at its full cash value, and includes certain possessory interests among those property interests that are subject to tax. Existing property tax law defines a taxable possessory interest to be a use that is independent, durable, and exclusive. Existing property tax law specifies, for purposes of the definition of a taxable possessory interest, various types of possession or use that are not considered independent or exclusive possession or uses of property.

Changes to Existing Law under AB 3141

AB 3141 would provide, for the 2025–26 fiscal year to the 2029–30 fiscal year, inclusive, that there is no independent or exclusive possession or use of land or improvements if that possession or use is of any infrastructure at a public seaport, as defined, that is newly constructed on or after January 1, 2025, as described, as part of a nonrevenue-generating environmental improvement, as defined.

The bill would continue to exclude a possessory interest from exclusion under the bill's provisions after the 2029–30 fiscal year, if the interest is excluded prior to the inoperative date of the bill's provisions, until there is a subsequent change in ownership of the interest or until the date the nonrevenue-generating environmental improvement is used for the operation of any fully automated cargo handling equipment, whichever is earlier.

Concerns

- The bill does not sufficiently identify what property constitutes "infrastructure at a public seaport that is newly constructed ... as part of a nonrevenue-generating environmental improvement."
- At the Wednesday, March 27, 2024, Legislative Committee meeting, background information on assessment practices related to tenant improvements at ports was provided. When port tenants – shipping companies – construct or install new improvements, the public authority that manages the port and the tenant will enter into a new lease agreement, to account for the newly-constructed or installed improvements. Through this bill, shipping companies seek to have the

proposed exclusion applied by having assessors deduct the cost of the new improvements from the possessory interest assessment created by the new lease – method that does not comport with existing accepted assessment practices. In its current form, the bill does not provide a methodology by which the proposed new construction exclusion can be effectively administered.

Legislative Committee Action

At the Legislative Committee meeting on Wednesday, March 27, 2024, Assessor Larry Stone, Santa Clara County, moved to oppose AB 3141, unless amended. Assessor Jordan Marks, San Diego County, seconded the motion. A roll call vote was held and the motion passed unanimously.

Further Discussion

The Legislative Committee requested that the Alameda County and Los Angeles County assessors’ offices meet with Assemblymember Gipson’s office to discuss how to incorporate language into the bill that would guide assessors in identifying what newly-constructed or installed infrastructure would be excluded and how to value the excluded infrastructure for the purposes of AB 3141

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: John Tuteur, Napa County

Second by: Jeff Prang, Los Angeles County

Passed: Yes X **Unanimous: Yes X**



CENTRAL SOUTHERN CALIFORNIA ASSESSORS' ASSOCIATION

AUDIT COMMITTEE REPORT

We, the undersigned, have examined the financial statements and savings and checking accounts of the Central Southern California Assessors' Association (CSCAA) for the 2022 calendar year. The audit encompassed all records and documentation to date for the 2022 calendar year. Per our review, including testing of invoices and a comprehensive review of all check transactions, no discrepancies were noted. All records were found to be in good order.

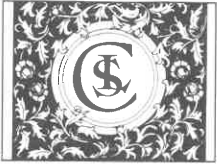
In our opinion, the financial statements of income and expenses and cash fund balance fairly represent the financial position of the CSCAA as of December 31, 2022.

Dated: 11/16/2022

Tara Freitas
Tara Freitas, Tulare County

Matt May
Matt May, ~~Madera~~ Merced County

Peter Aldana
Peter Aldana, Riverside County



CALIFORNIA
S T A T E
L I B R A R Y
F O U N D A T I O N

February 1, 2024

California Assessors' Association
Tara Freitas, CAA Treasurer, Tulare County Assessor
California Assessors' Association
1540 River Park Drive, Suite 211
Sacramento, CA 95815-4608

PRESERVING
PROTECTING
AND PROMOTING
CALIFORNIA'S
RICH CULTURAL
HERITAGE

Hi California Assessors' Association,

Thank you for your very thoughtful contribution of \$500.00 to the California State Library Foundation . The details of your contribution can be viewed on the attached receipt along with any fund designation you might have made. Because we are a registered 501(c)3 organization, your contribution is completely tax deductible. Please keep this for your tax records to claim your deduction.

Your donation not only has a direct and positive impact on State Library programs and services, it also makes a significant statement about the importance of the Library to its users, and more broadly the citizens of California. Your support is greatly appreciated!

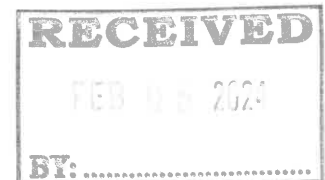
Please visit our website at www.csdfd.org for news and information about the Foundation. Your contribution will be listed in our publication, *Bulletin*, as an acknowledgment of your support. Please feel free to contact us if you have any questions or concerns.

Sincerely,

Brittneydawn Cook
Executive Director

(916) 447-6331
1225 8TH STREET
SUITE 345
SACRAMENTO, CA
95814-4809

The California State Library Foundation is a non-profit charity recognized as tax-exempt by the IRS under Section 501(c)(3)



California State Library Foundation

1225 8th St., Ste. 345
Sacramento, CA 95814

Invoice

Order D...	Sale No.
12/31/2023	165315

Sold To
California Assessors' Association Kristen DePaul 1400 W. Lacey Blvd. Hanford, CA 93230

PAID
ck # 5009
1/31/2024

Terms	Due Date	Purchase Ord...
	12/31/2023	

Description	Qty	Rate	Amount
Contribution		500.00	500.00
Thank You For Your Contribution!			
PAID with Check #5009			

Thank you!

Subtotal	\$500.00
Sales Tax (0.0%)	\$0.00

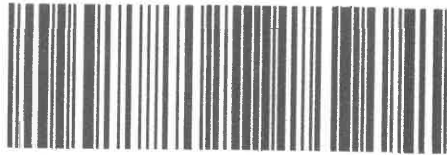
California State Library Foundation Federal Tax ID No. 94-2787115
--

Payments/Credits	\$0.00
Balance Due	\$500.00

PAID
\$500.00



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0030



9307 1107 5620 2315 6590 46



TE
IRS Notice CP504B

037436.427770.82688.2089 2 AB 0.547 1228



CALIFORNIA ASSESSORS ASSOCIATION
% JENIFER MCDONALD
1540 RIVER PARK DR STE 211
SACRAMENTO CA 95815-4608

Further email correspondence with Jacob Gunning, CPA indicated he had issues with the 2022 returns and would be making this payment. JM

037436

Notice of intent to seize (levy) your property or rights to property
Amount due: \$164.87

This is a notice of intent to levy your property or rights to property. As we notified you before, our records show you have unpaid taxes for the tax period ending December 31, 2022 (Form 990). If you don't call us immediately to make payment arrangements or we don't receive the amount due within 30 days from the date of this notice, we may levy your property or rights to property and apply it to the \$164.87 you owe.

Billing Summary

Amount you owed	\$160.00
Interest charges	4.87
Amount due immediately	\$164.87



Continued on back...



CALIFORNIA ASSESSORS ASSOCIATION
% JENIFER MCDONALD
1540 RIVER PARK DR STE 211
SACRAMENTO CA 95815-4608

Notice CP504B
Notice date April 1, 2024
Employer ID number 94-6104128

Payment

- Make your check or money order payable to the "United States Treasury".
- Write your employer ID number (94-6104128), the tax period (December 31, 2022), and the form number (990) on your payment and any correspondence.

Amount due immediately

\$164.87

INTERNAL REVENUE SERVICE
P.O. BOX 932700
LOUISVILLE, KY 40293-2700



946104128 DL CALI 67 2 202212 670 00000016487



	TE
Notice	CP504B
Tax Period	December 31, 2022
Notice date	April 1, 2024
Employer ID number	94-6104128
Page 2 of 5	

What you need to do immediately

If you agree with the amount due and you're not working with an IRS representative

- Pay the amount due of \$164.87 immediately or we may file a Notice of Federal Tax Lien, the amount of interest will increase, and additional penalties may apply.
- Pay online or by phone or mail a check or money order with the attached payment stub. You can pay online now at eftps.gov.
- When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. When we use information from your check to make an electronic fund transfer, funds may be withdrawn from your account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution.

If you disagree with the amount due

Call us at 877-829-5500 to review your account with a representative. Be sure to have your account information available when you call.

We'll assume you agree with the information in this notice if we don't hear from you.

What you need to know

Notice of Intent to Levy

This notice is your Notice of Intent to Levy (Internal Revenue Code Section 6331(d)). If we don't receive the amount due within 30 days from the date of this notice, we may serve a Disqualified Employment Tax Levy or a Federal Contractor Levy, as explained in the enclosed Publication 594, IRS Collection Process. In most other situations, before we levy on your property or rights to property, we'll send you a notice that gives you the opportunity to request a Collection Due Process hearing, unless you have already received one.

Property or rights to property includes:

- Accounts receivable and other income
- Bank accounts
- Business assets

	TE
Notice	CP504B
Tax Period	December 31, 2022
Notice date	April 1, 2024
Employer ID number	94-6104128
Page 3 of 5	

What you need to know—**continued**



037436

Right to request an appeal

If you don't agree with our intent to levy or file a Notice of Federal Tax Lien, you have the right to request an appeal under the Collection Appeals Program (CAP) before the collection action takes place. Please call 877-829-5500 or send us a Collection Appeal Request (Form 9423). Note: The (CAP) is different from the Collection Due Process (CDP) Program. Please call 877-829-5500 if you have questions about either of these programs. For more information about your appeal rights, see Publication 1660 (Collection Appeal Rights).

Send us your documents using the Documentation Upload Tool **within 30 days from the date of this notice**. To use the tool, scan the QR Code below or visit [IRS.gov/dutreply](https://www.irs.gov/dutreply) and enter access code 59519-824u7.



Scan here to reply and upload documentation

Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt. Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an individual totaling more than \$62,000 that has been assessed and for which a Notice of Federal Tax Lien has been filed and all administrative remedies under IRC Section 6320 have lapsed or been exhausted, or a levy has been issued. If you are individually liable for tax debt (including penalties and interest) totaling more than \$62,000 and you do not pay the amount you owe or make alternate arrangements to pay, we may notify the State Department that your tax debt is seriously delinquent. The State Department generally will not issue or renew a passport to you after we make this notification. If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside of the United States. Additional information on passport certification is available at [irs.gov/passports](https://www.irs.gov/passports).

Continued on back...

	TE
Notice	CP504B
Tax Period	December 31, 2022
Notice date	April 1, 2024
Employer ID number	94-6104128
Page 4 of 5	

Payment options

Pay online or by phone using the Electronic Federal Tax Payment System (EFTPS). Enroll at [IRS.gov/eftps](https://www.irs.gov/eftps). Once enrolled, you can also schedule payments and receive email notifications.

If you plan to mail a payment, consider the electronic options at [IRS.gov/payments](https://www.irs.gov/payments) first. If you pay by check, money order, or cashier's check, make sure it's payable to the U.S. Treasury.

Can't pay it all now?

- Apply for a payment plan (installment agreement) at [IRS.gov/OPA](https://www.irs.gov/OPA)
- Consider an offer in compromise at [IRS.gov/OIC](https://www.irs.gov/OIC)
- Request a temporary collection delay at [IRS.gov/tempcollectiondelay](https://www.irs.gov/tempcollectiondelay)

If we don't hear from you

If you have not paid the debt already, a federal tax lien has arisen as a claim against all your property. If you don't pay the amount due immediately or make payment arrangements, we can file a Notice of Federal Tax Lien (NFTL) publicly establishing our priority with your creditors and we may levy (subject to any applicable Collection Due Process rights).

If we file the NFTL, it may be difficult to sell or borrow against your property. The NFTL may also appear on your credit report.

Additional information

- Visit [irs.gov/cp504b](https://www.irs.gov/cp504b)
- You may find the following publications helpful:
 - Publication 1, Your Rights as a Taxpayer
 - Publication 1660, Collection Appeal Rights
- For tax forms, instructions, and publications, visit [irs.gov/forms-pubs](https://www.irs.gov/forms-pubs) or call 800-TAX-FORM (800-829-3676).
- Review the enclosed IRS Collection Process (Publication 594).
- Paying online is convenient, secure, and ensures timely receipt of your payment. To pay your taxes online or for more information, go to [eftps.gov](https://www.eftps.gov).
- You can contact us by mail at the following address. Be sure to include your employer ID number, the tax year, and the form number you are writing about.
Internal Revenue Service
Ogden, UT 84201-0030
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.

	TE
Notice	CP504B
Tax Period	December 31, 2022
Notice date	April 1, 2024
Employer ID number	94-6104128
Page 5 of 5	

Interest

(Internal Revenue Code Section 6601)

We are required by law to charge interest when you don't pay your liability on time. Unlike penalties, we cannot reduce or remove interest due to reasonable cause. Interest accumulates daily, so the longer you wait to pay, the more interest we add to your account. Visit irs.gov/interest for more information.

Note: The interest amount in Billing Summary reflects accruals from your previous balance due notice, the amounts shown below are total interest charges.

Period	Days accrued	Unpaid balance	Interest rate	Interest factor	Interest charge
11/16/2023 - 12/31/2023	45	160.00	8.0%	0.009910722	1.59
12/31/2023 - 04/01/2024	92	161.59	8.0%	0.020310601	3.28
Total Interest					\$4.87

037436



CALIFORNIA ASSESSORS' ASSOCIATION

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*Past President

April 3, 2024

Senate Revenue and Taxation Committee
California State Capitol, Rm 407
Sacramento, CA 95814

RE: CAA Opposition to SB 1164

Dear Senator Newman,

On behalf of the California Assessors' Association (CAA), we are writing to express our concerns regarding Senate Bill 1164 ("SB 1164"). While the CAA supports the goal of the legislation and the State's priorities for addressing the housing shortage by promoting housing through the rental of newly constructed Accessory Dwelling Units ("ADU"), we have identified substantive concerns and administrative challenges with the bill proposals.

The CAA believes that the language of the bill is unclear as to the eligibility requirement. The language of the bill itself does not require that an ADU actually be rented or otherwise occupied for the proposed new construction exclusion to be applicable. Instead, it only requires that a property owner submit an affidavit stating that they will "make a good faith effort" to ensure the unit is used as residential housing for the duration they receive the exclusion. As the above cited language is aspirational and not mandatory, it seems that the bill leaves open the opportunity for property owners to obtain the tax savings offered by the new construction exclusion without any guarantee that the intended housing opportunity or benefit is being created.

Furthermore, the bill does not provide clear instruction as to the application process. The bill on its face, does not provide information regarding property owners' ongoing obligations to retain the new construction exclusion if granted; it appears to provide for a new construction exclusion for up to a 15-year period, based on the initial filing of a single affidavit and claim. It should be noted that this would provide a long-term benefit to the property owner without any follow-up reporting requirements or oversight that might otherwise be available under an alternative annual filing scheme.

Setting aside discussion of the merits of the substantive requirements to obtain the proposed new construction exclusion, assessors recognize the challenge of developing and maintaining new tracking systems to monitor properties that received the exclusion that would be necessitated by the bill. Such systems would be required so assessors' offices could properly and timely add the assessed value of the previously-excluded ADU to the existing tax base for the rest of the property, as far as 15 years after the ADU was built.

Relatedly, while the bill states that the proposed exclusion would apply to ADUs newly constructed on or after January 1, 2025, it does not provide a date after which newly constructed ADUs would no longer be eligible for the exclusion. Without a sunset date,



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

SB 1164 CAA Opposition
Page 2 of 2

the number of properties that would need to be tracked to properly administer the delayed new construction assessment would grow over time – requiring more assessor personnel and resources to be dedicated to the monitoring and delayed reassessment processes that would be required.

The bill currently does not prescribe a valuation methodology for reassessment of the ADUs after the 15 year exclusion period. Some examples of the valuation methodology that can be applied are: (1) the market value of the ADU at the end of the exclusion period, (2) the assessor's original value of the ADU at the time of new construction completion, or (3) that same value, but trended the annual maximum of 2% per Proposition 13. Each of these options, and there may be more, have their advantages and disadvantages; however, clear instruction as to the valuation methodology would be appropriate.

Lastly, there will be revenue implications. Assessors are not revenue generators; however, it should be noted that if SB 1164 were to become law, counties would see their property tax revenue growth stifled, due to assessors' inability to include assessed value attributable to newly constructed ADUs on their tax rolls. Due to the increase in popularity of ADUs, they have become a sizeable portion of many assessors new construction tax roll growth. For those counties where projected roll growth is based, at least in part, on new construction assessments, the inability to rely on revenue from new ADU assessments may cause unforeseen financial hardships – in particular because SB-1164 does not provide for State compensation of revenue that counties would lose as a result of this program.

The core tenet of the CAA is to ensure consistency of assessment practices throughout all 58 counties. Because of the above-stated reasons, the CAA does not support the proposed measure in print and opposes SB 1164.

If you or your staff have any questions or would like to discuss, please reach out to CAA's Legislative Chair, Assessor Shelly Scott at Shelly.Scott@marincounty.gov and her staff Andrea Balf at Andrea.Balf@marincounty.gov, or our advocate, Rob Grossglauer at rob@pinnacleadvocacy.com.

Sincerely,

A handwritten signature in blue ink, appearing to read "Christina Wynn", is written over a faint, larger version of the same signature.

Christina Wynn

President, California Assessors' Association

Sacramento County Assessor



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

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***Past President**

April 3, 2024

Senate Revenue and Taxation Committee
California State Capitol, Rm 407
Sacramento, CA 95814

RE: CAA Opposition to SB 1164

Honorable Senator Glazer, Chair, and Members of the Senate Revenue and Taxation Committee,

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Furthermore, the bill does not provide clear instruction as to the application process. The bill on its face, does not provide information regarding property owners' ongoing obligations to retain the new construction exclusion if granted; it appears to provide for a new construction exclusion for up to a 15-year period, based on the initial filing of a single affidavit and claim. It should be noted that this would provide a long-term benefit to the property owner without any follow-up reporting requirements or oversight that might otherwise be available under an alternative annual filing scheme.

Setting aside discussion of the merits of the substantive requirements to obtain the proposed new construction exclusion, assessors recognize the challenge of developing and maintaining new tracking systems to monitor properties that received the exclusion that would be necessitated by the bill. Such systems would be required so assessors' offices could properly and timely add the assessed value of the previously-excluded ADU to the existing tax base for the rest of the property, as far as 15 years after the ADU was built.

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CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

SB 1164 CAA Opposition
Page 2 of 2

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The core tenet of the CAA is to ensure consistency of assessment practices throughout all 58 counties. Because of the above-stated reasons, the CAA does not support the proposed measure in print and opposes SB 1164.

If you or your staff have any questions or would like to discuss, please reach out to CAA's Legislative Chair, Assessor Shelly Scott at Shelly.Scott@marincounty.gov and her staff Andrea Balf at Andrea.Balf@marincounty.gov, or our advocate, Rob Grossglouser at rob@pinnacleadvocacy.com.

Sincerely,

A handwritten signature in blue ink, appearing to read "Christina Wynn".

Christina Wynn

President, California Assessors' Association

Sacramento County Assessor



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*Past President

March 7, 2024

Assembly Revenue and Taxation Committee
California State Capitol
Sacramento, CA 95814

RE: CAA Opposition to AB 1868

Honorable Assemblymember Irwin, Chair, and Members of the Assembly Revenue and Taxation Committee,

On behalf of the California Assessors' Association (CAA), we are writing to express our concerns regarding Assembly Bill 1868. While the CAA supports the goal of the legislation and the State's priorities for affordable housing, we are concerned the bill as currently drafted is likely unconstitutional and creates property tax treatment to one class of taxpayers that is not equitable for similarly situated properties.

The bill would prescribe a valuation methodology for low- to moderate-income for-purchase properties by establishing a rebuttable presumption that the value of real property is determined by two private parties, subject to a recorded contract that meets the guidelines – (currently only applicable to Habitat for Humanity properties) and would be no greater than the sum of the value of the first mortgage and any applicable down payment.

The CAA believes that the proposal is likely unconstitutional because the prescribed methodology is not supported by the California's Constitutional property tax provisions that require assessors to base assessments on a property's "full cash value" or "fair market value." Full cash value means the total consideration provided by the buyer, valued in money, whether paid in money or otherwise. By establishing a rebuttable presumption that the fair market value is the sum of the down payment and first deed of trust value that are completely controlled and determined by private parties, this bill would arbitrarily restrict how the total consideration is determined. Under the contract restrictions noted above, the value of the first mortgage typically offered to homebuyers has no relation to the market value. Furthermore, an artificial reduction of value is possible through the manipulation of the value of the first trust deeds, and subsequent increase of other trust deeds.

In the current Revenue and Taxation Code section of the proposed amendment, there are eleven instances of affordability restrictions, none of which include valuation methods.

Existing law requires assessors to consider the effect upon value any enforceable restrictions to which the use of the land may be subjected.¹ These restrictions include a recorded contract with a nonprofit organization such as Habitat for Humanity or Community Land Trusts that may restrict resales at affordable prices to low- to moderate-income households. In these instances, assessors enroll a restricted

¹ Statutory guidance: Revenue and Taxation Code §402.1(a)(10), which the legislature added effective January 1, 2016 under AB 668.



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

AB 1876 CAA Opposition
Page 2 of 2

value that is below fair market value. Assessors review agreements that are nuanced and that may include terms where loans must be repaid, repaid at the time of sale, or assumed by the next buyer. Several deeds of trust beyond the first deed of trust are considered in the assessment including silent second forgivable loans, deferred payments, grants, and other sources.

Because of these reasons, the CAA does not support the proposed measure in print and opposes AB 1868.

The core tenet of the CAA is to ensure consistency of assessment practices throughout all 58 counties. On this matter, we will continue to work with the author, the sponsor, and the State Board of Equalization to achieve consistency in the implementation of general assessment practices to enroll fair and accurate assessments.

If you or your staff have any questions or would like to discuss, please reach out to CAA's Legislative Chair, Assessor Shelly Scott at SScott@marincounty.org and her staff Andrea Balf at ABalf@marincounty.org, or our advocate, Rob Grossglauser at rob@pinnacleadvocacy.com.

Sincerely,

A handwritten signature in blue ink that reads 'Christina Wynn'.

Christina Wynn

President, California Assessors' Association

Sacramento County Assessor



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March 4, 2024

The Honorable Mike Gipson
California State Assembly District 65
1021 O Street, Suite 6210
Sacramento, CA 95814

RE: AB 1879 (Gipson) Electronic signatures – Support

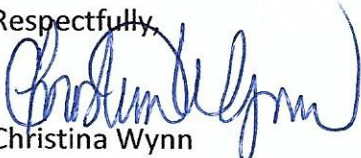
Dear Assemblymember Gipson,

Representing the 58 elected County Assessors of the California Association of Assessors (CAA), I write as a proud sponsor and supporter of AB 1879: The Electronic Signature Authorization Act.

CAA strives to improve assessment procedures and State laws for the public good, and we believe AB 1879 does exactly that. AB 1879 will remove the need for taxpayers to submit a “wet” signature if that County Assessor allows electronic form submissions. Currently, even if an Assessor accepts electronic forms, taxpayers may still be required to mail a “wet” signature. This repetitive and time-consuming practice can be a challenge for taxpayers, particularly those with mobility or transportation issues, and it is not the most effective and efficient process for property owners.

AB 1879 will reduce duplicative work within Assessors Offices and the need to track both electronic and paper files. Many Assessors across the state recognize the environmental need to reduce paper correspondence and many offices are moving towards digital government environment. We recognize that not every County Assessor has the ability to accept electronic forms; hence AB 1879 continues to provide every Assessor the option of offering electronic forms. AB 1879 expands the ability for an Assessor to offer electronic submissions on all State Board of Equalization forms. Current law only allows for property statements.

Providing quality customer service for our shared taxpayers is a priority of CAA and we thank you for your leadership on this issue.

Respectfully,

Christina Wynn
CAA President
Sacramento County Assessor



CALIFORNIA ASSESSORS' ASSOCIATION

Joint Powers Authorities / Possessory Interests White Paper

I. Introduction

Over the last several years, a new affordable housing model has emerged across the state. These affordable housing projects are owned by public agencies, commonly known as Joint Powers Authorities (JPAs). While such projects are asserted to advance the public interest of remedying the statewide housing shortage crisis, they have presented a number of concerns in the property tax arena.

Whereas government-owned property is not subject to property assessment or taxation, the private and beneficial use of that government-owned property is. Such private and beneficial uses are known as *possessory interests*. Examples include but are not limited to housing, retail, and nonprofit tenancies. At present, it is being asserted by JPAs and their administrators that no possessory interests in JPA-owned property exist based on the administrators' use of those properties, and, consequently, that the properties are exempt from property taxation, overall.

The members of the California Assessors' Association (CAA) have conferred on the matters set forth below and request legislative intervention to address the issues presented. Without legislative clarity, the fair and equitable assessment of property is threatened and financial liability to unsuspecting tenants is possible.

II. Executive Summary

Based on a comprehensive review, the CAA is concerned about the following realities of the current JPA housing model.

1. Private real estate developers that contract with JPAs as administrators are receiving substantial financial benefits from JPA-owned property but are not currently being taxed in a manner commensurate with their use of those properties.
2. Administrators are not providing assessors with the necessary information needed to properly assess or exempt JPA-owned property.
3. The current JPA housing model does not require administrators to notify tenants that they (the tenants) may be responsible for possessory interest taxes, either directly or indirectly. Unsuspecting tenants would be placed in a financially liable position if those taxes were to be issued to them directly.
4. Local government agencies that rely on property tax revenue – including that derived from possessory interest assessments – are not made aware that they may be deprived of revenue due from approved JPA housing projects in their jurisdiction.

To address these concerns, the CAA requests legislation that:

1. Explicitly deems that administrators' use(s) of JPA-owned properties constitute taxable possessory interests;
2. Provides assessors with the authority to impose penalties when JPAs or administrators are non-responsive to requests for tenant information, and requires such penalties to be billed to administrators; and



CALIFORNIA ASSESSORS' ASSOCIATION

3. Requires administrators to notify prospective tenants of the possible direct or indirect possessory interest tax liability associated with JPA-owned property.
4. Requires local governments (cities, counties, etc.) that enter into JPAs and commence JPA-housing projects to notify local taxation and other relevant government agencies that those agencies (property tax participating agencies) may experience a decrease in property tax revenue, if those JPA-owned properties are found not to be subject to assessment.

III. Background

A JPA is formed when a local municipality joins a statewide public agency for a particular purpose – in this case, to purchase and hold property for affordable housing purposes. JPAs partner with project administrators – in many cases, private real estate developers – to oversee the development and subsequent operation of the JPA-owned property – in exchange for various fees and other payments.

JPAs are recognized as public agencies, whose property is exempted from property assessment and taxation under the California Constitution¹. Proponents of this model assert that such tax savings offer a benefit to low and moderate-income tenants in the form of reduced rents. However, assessors have identified an issue of notable concern with this proposition.

While government-owned property is not subject to property assessment or taxation, the private and beneficial use of that government-owned property is. Such private and beneficial uses are known as *possessory interests*². There has been considerable discourse in the media and elsewhere as to whether possessory interests exist in the JPA-owned housing project context, and, if so, whether such interests are held by the administrators or the tenants. This matter is explored in greater detail below.

An exception to the statutory provisions requiring the assessment of possessory interests was codified in 2023 with California Senate Bill 734, which stated that there is no possessory interest if a tenancy in a residential unit of a publicly owned housing project is held by a low-income household, as defined by the Health and Safety Code, rented at affordable rents, as described in the Health and Safety Code.

IV. Taxable Possessory Interests Should be Assessed to Administrators

Assessors use a four-point test to determine whether a taxable possessory interest exists – that is, whether or not the private lessee's possession of government-owned property is independent, durable, exclusive, and provides them with a private benefit. The State Board of Equalization (BOE) – the agency that oversees and provides guidance on county property assessment practices – has opined that, under certain circumstances, tenants that lease units in JPA-owned property can meet the requirements under the aforementioned four-point test and therefore can be viewed as holding possessory interests in the units they lease³. The BOE, however, has eschewed addressing the issue of whether or not administrators can be viewed as holding taxable possessory interests in JPA-owned property that supersede those of the tenants.

¹ Article XIII, section 3, subdivision (b)

² Revenue and Taxation Code Section 107

³ In 2022, the BOE affirmed its longstanding position that JPA-owned units rented to low-income tenants should not be assessed as taxable possessory interests. The BOE did not opine on whether or not JPA-owned units rented by moderate-income tenants should be similarly exempted.



CALIFORNIA ASSESSORS' ASSOCIATION

Three California assessors' offices – Los Angeles, Orange, and San Diego – in whose counties there are a sizeable number of JPA-housing projects – have reviewed the latter issue. Based on the available information reviewed for the JPA-owned properties located in their counties, the Los Angeles, Orange, and San Diego County assessors' offices have found (1) that the activities undertaken by administrators are sufficiently distinct from the JPAs' stated purpose, such that the relationship between them constitutes one beyond mere agency (independent), (2) that the administrators' involvement with JPA-owned property is for sufficiently ascertainable time periods (durable), (3) that the administrators have an overriding right to exclude others' use of JPA-owned property (exclusive), and (4) that the administrators are obtaining a private financial benefit from JPA-owned property that extends beyond mere compensation for management services (private benefit). As a result, those assessors' offices have determined that, under certain circumstances – that are now present in their counties - administrators' uses of JPA-owned property constitute taxable possessory interests that supersede those that may be held by tenants. Orange County and San Diego County have mailed possessory interest tax bills to the administrators.

While the interests held by administrators, at least in some cases, meet the taxable possessory interest requirements set forth in Revenue and Taxation Code Section 107 and related expository case law, the members of the CAA have conferred and concluded that codified language – directing assessors to assess taxable possessory interests to JPA administrators – is required to provide assessors with unequivocal statutory authority to do so. The CAA recognizes that while the management and fee arrangements between JPAs and administrators may vary from project to project, these particular species of arrangements thus far seem to share a common defining attribute: the delegation of a high level of control and authority to the administrator in exchange for substantial – beyond compensatory – financial benefits, which, in the end, may not advance the stated public interest objectives of the JPA. In the absence of the ability to assess the administrator, the assessment notices will be sent to individual tenants, creating an unanticipated financial liability and posing a potential credit risk for the tenant.

V. Penalties Should be Available for Assessors to Impose When JPAs Fail to Self-Report and Administrators Fail to Respond to Requests for Information

To determine whether or not taxable possessory interests exist in JPA-owned properties, and if so, to whom and in what manner they should be assessed, assessors must obtain information related to the property and the parties associated therewith (e.g., management contracts, tenant identification, income, lease, and rent information, etc.).

While there are statutory and regulatory provisions in place that require property owners or their agents to respond to assessors' requests for information⁴, such mechanisms have proven ineffective in the JPA-housing context. Thus far, administrators have been largely non-responsive to assessors' requests for the aforementioned tenant information; in some cases, the administrators have stated that they are not required to respond, under the law.

Some administrators have cited privacy concerns as a justification for their unwillingness to provide the requested information. While assessors are required to make available certain property information for public inspection, the extent of these disclosure requirements are narrowly drawn⁵. For example, upon request, assessors must disclose the names of assesseees of record for properties – which, in this case,

⁴ Revenue and Taxation Code Sections 441(d) and 468; California Code of Regulations Title 18, Section 322.

⁵ Revenue and Taxation Code Sections 408 and 408.2.



CALIFORNIA ASSESSORS' ASSOCIATION

would be the names of the holders of the taxable possessory interests in the JPA-owned property – as their names appear on the Assessment Roll, a public record⁶; however, lease, income verification, and rent roll information must be held confidential⁷. In this way, those being assessed possessory interest taxes in connection with JPA-owned property would be afforded the same level of privacy and protection as other property owners.

In addition to administrators' duties to respond to requests for information, JPAs – as public entities – themselves have a duty to self-report information when they enter into an agreement with a private party that results in the creation, renewal, or ongoing existence of a taxable possessory interest⁸. Thus far, assessors have not received information from affordable housing JPAs via this self-reporting mechanism. Unfortunately, current law does not provide a negative incentive to compel disclosure in situations where a public entity, like a JPA, has not done so of its own accord.

In order to incentivize cooperation from JPAs and administrators, the CAA requests that legislation that would allow assessors to impose a penalty or some other punitive measure when such parties fail to self-report or provide sufficient responsive information to assessors' requests. The proposed penalty is not novel and examples of similar measures can be found in other areas of property tax law, where non-responsiveness has been sought to be discouraged⁹. Under such provisions, the penalties are comprised of a percentage of the property's assessed value, and are capped at a stated dollar amount.

It should be noted that penalties imposed due to non-responsiveness often appear as direct assessments on the property tax bill issued to the assessee. In cases where tenants are viewed as holding taxable possessory interests, the penalty imposed as a result of JPAs' or administrators' non-responsiveness would fall on the tenant-essees. This would be patently unfair to the tenants, who might otherwise have been responsive to assessors' requests for information. It is requested that the proposed legislation that would provide for such a penalty also provide for them to be levied against the administrator, whose inaction or resistance to assessors' requests for information caused the penalty to be imposed.

However, in cases where administrators are viewed as holding taxable possessory interest, the penalty imposed as a result of their own non-responsiveness should fall on them.

Similarly, when JPAs fail to self-report the existence of a possessory interest (as previously described), the penalty imposed as a result of such failure should be assessed to administrators. Such provision should allow for administrators to seek damages from their JPAs in situations where such reporting falls outside of their responsibilities related to the JPA-owned property. However, it should also be stated that, to obtain such damages, administrators must demonstrate that such reporting falls squarely outside of their area of responsibility. The imposition of such a burden is based on assessors' observations that many administrators have been granted substantial, if not exclusive authority, to manage the JPA-owned property. It is believed that administrators should be held responsible for any failure to act in their capacity as nearly (if not completely) autonomous representatives of the JPAs, which in most cases and in many ways appear to have distanced themselves from their own properties.

⁶ Revenue and Taxation Code Sections 601 and 602.

⁷ Revenue and Taxation Code Sections 408 and 451.

⁸ Revenue and Taxation Code Section 480.6.

⁹ Revenue and Taxation Code Section 482.



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VI. Administrators Should be Required to Notify Tenants of Existence of Possessory Interest Taxes

The current JPA housing model does not require administrators to notify tenants that they (the tenants) may be responsible for possessory interest taxes, either directly or indirectly. Without such notice, unsuspecting tenants may receive possessory interest tax bills associated with their occupancy of JPA-owned units, unaware of the bills' significance, their (the tenants') responsibility to pay the bills, or the consequences of nonpayment – or, as unexpectedly, receive additional requests for funds to pay a portion of the possessory interest taxes billed to administrators. It is important to note that such unawareness can have substantial impacts on tenants. Specifically, in relation to the first scenario: if tenants' possessory interest taxes – which are billed unsecured – go unpaid, personal liens will be recorded against the tenants, which can harm their credit scores and affect their ability to qualify for various opportunities or assistance in the future.

While current law does require JPAs themselves to notify the private parties that they enter into lease agreements with that possessory interests may be created¹⁰, the apparent exclusive interaction between administrators and tenants, devoid of the JPAs themselves, demands that administrators be held responsible for the communication of this information to prospective tenants.

To address situations in which tenants may be found to hold taxable possessory interests in JPA-owned property, the CAA requests legislation that would require administrators to notify all tenants, via the inclusion of a prominent provision in the terms of all lease agreements for JPA-owned property with which they are associated, that they (the tenants) may be receiving possessory interest tax bills directly from the County, which are associated with their occupancy of the JPA-owned units, and that they (the tenants) would be responsible for remitting payment directly to the County. The requirement for this kind of speculative language would account for the fact that administrators (and/or lessors) may not necessarily know at the time of the signing of a lease (1) whether the assessor will assess a possessory interest to the tenant or administrator, or (2) whether or not any low-income tenancy exemptions may apply – while still providing notice of possible possessory interest taxes to tenants.

Similarly, to address situations in which administrators would be found to hold taxable possessory interest in JPA-owned property, the CAA requests legislation that would require administrators to notify tenants, via the inclusion of a prominent provision in the terms of their lease agreements, that possessory interest taxes billed to the administrators may be incorporated in the tenants' rents or otherwise passed along to the tenants.

If provided with such notice of (potential) forthcoming possessory interest property taxes, prospective tenants would be able to make a more informed decision as to whether or not they would be able to afford to live in a JPA unit – taking into account the purportedly reduced rents charged and the additional direct or indirect possessory interest taxes that would be due.

VII. Local Governments Should be Required to Notify Affected Taxation Agencies When They Enter into a JPA and Commence a JPA Housing Project

At present, JPAs and their administrators assert that no possessory interests in JPA-owned property exist based on the administrators' use of those properties, and, consequently, that the properties are exempt from property taxation, overall. As possessory interest assessments serve as part of the basis for property

¹⁰ Revenue and Taxation Code Section 107.6



CALIFORNIA ASSESSORS' ASSOCIATION

taxes and the revenue derived therefrom, if the JPAs and administrators' position is accepted, the revenue that would otherwise be generated based on the assessment of administrators' possessory interests in JPA-owned property would be lost.

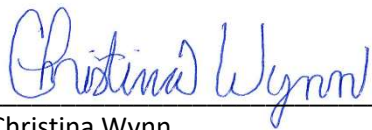
Property taxes serve as a vital source of revenue for a variety of local government agencies (school districts, college districts, water districts, etc.). Losses, such as those that would be sustained by the exemption of administrators' use of JPA-owned property from assessment, would have substantial negative impacts on such agencies that rely on property tax revenue to carry out their important functions.

To ensure that those agencies that rely on property tax revenue are made aware that they may experience diminished revenues as a result of a JPA-owned housing project(s) in their jurisdiction, it is proposed that legislation directing local governments (cities, counties, etc.) that enter into agreements with statewide JPAs, created for the purpose of providing affordable housing, to notify affected agencies.

VIII. Conclusion

In summary, the CAA requests legislation that:

1. Explicitly deems that administrators' use(s) of JPA-owned properties constitute taxable possessory interests;
2. Provides assessors with the authority to impose penalties when JPAs or administrators are non-responsive to requests for tenant information, and requires such penalties to be billed to administrators; and
3. Requires administrators to notify prospective tenants of the possible direct or indirect possessory interest tax liability associated with JPA-owned property.
4. Requires local governments (cities, counties, etc.) that enter into JPAs and commence JPA-housing projects to notify local property tax participating taxation and other relevant government agencies that those agencies may see a decrease in property tax revenue, if those JPA-owned properties are found not to be subject to assessment.

Signature: 
Christina Wynn
President, California Assessors' Association
Sacramento County Assessor

Date: April 11, 2024



CALIFORNIA ASSESSORS' ASSOCIATION

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Committee Chairs
Standards
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Monterey County

Legislative
SHELLY SCOTT
Marin County

Education
VINCENT KEHOE
Mariposa County

TREASURER'S REPORT

To the Executive Committee

For the CAA Executive Committee Meeting

April 25, 2024

1. The 1st Quarter 2024 Financial Statements were completed by Jenifer McDonald, Account Manager, reviewed by Tara Freitas, Treasurer and approved via Teams meeting by the finance committee.
2. The account balances as of March 31, 2023, were as follows:

a. Main Checking Account	\$15,435.30
b. Savings Account	\$88,642.04
c. Shared Systems Account	\$353,430.32
d. Conference Account	\$2,740.38
3. Dues
 - a. Invoices for CAA and Shared System dues were sent out on April 2, 2024.
4. Action Item
 - a. Recommended renewal of insurance policies totaling \$8,685.28.
 - b. This is a 25.58% increase over 2023-2024, a total increase of \$1,769.07.
5. The Finance Committee is still reviewing options for a new savings account. The type of account we were interested in isn't available to our type of organization, so we are back to the drawing board.



CALIFORNIA ASSESSORS' ASSOCIATION

FINANCIAL REPORTS ACCRUAL BASIS & BANK RECONCILIATIONS

**FIRST QUARTER 2024
JANUARY 1 – MARCH 31**

**CAA Treasurer:
Assessor Tara Freitas
Tulare County**

California Assessors' Association

Balance Sheet

As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking Account - 2035	8,435.30
Conference Checking - 2799	21,549.61
Savings Account - 8329	43,642.04
Shared Systems Checking - 7893	353,430.32
	<hr/>
Total Checking/Savings	427,057.27
Accounts Receivable	
Accounts Receivable	3,202.94
	<hr/>
Total Accounts Receivable	3,202.94
Other Current Assets	0.00
	<hr/>
Total Current Assets	430,260.21
	<hr/>
TOTAL ASSETS	430,260.21
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	676,206.99
Unrestricted Net Assets	-152,458.53
Net Income	-93,488.25
	<hr/>
Total Equity	430,260.21
	<hr/>
TOTAL LIABILITIES & EQUITY	430,260.21
	<hr/> <hr/>

California Assessors' Association
Profit & Loss Budget vs. Actual
 January through March 2024

	Jan - Mar 24	Budget
Ordinary Income/Expense		
Income		
Annual Dues	0.00	148,869.00
CAA Annual Conference Income		
Registration Income		
BOE Staff	650.00	
BOE Members	950.00	
Total Registration Income	1,600.00	
CAA Annual Conference Income - Other	0.00	85,000.00
Total CAA Annual Conference Income	1,600.00	85,000.00
Income from Affiliates	0.00	37,500.00
Interest Income (Savings)	5.15	50.00
Total Income	1,605.15	271,419.00
Gross Profit	1,605.15	271,419.00
Expense		
Operating Expenses		
Awards	0.00	300.00
Bank Fees	16.95	200.00
Committee Expenses		
Bylaws	0.00	5,000.00
Education	0.00	2,500.00
Executive	0.00	6,700.00
History & Preservation	0.00	1,000.00
Legislative		
Legislative Advocate	27,000.00	108,000.00
Legislative Day	0.00	5,000.00
Legislative - Other	0.00	0.00
Total Legislative	27,000.00	113,000.00
Standards	0.00	2,500.00
Total Committee Expenses	27,000.00	130,700.00
Copies & Printing	1,423.17	1,500.00
Dues and Memberships	1,355.00	
Insurance	5,450.50	7,500.00
Postage	7.04	200.00
Professional Services		
Association Management	11,329.98	45,320.00
Audit/Tax	0.00	10,000.00
Total Professional Services	11,329.98	55,320.00
Supplies	16.00	
Travel Expenses		
Conference Chair	0.00	0.00
IAAO Conference	0.00	0.00
President-Regional Conferences	0.00	0.00
Special Travel (CSAC Liaison)	550.00	0.00
Treasurer	0.00	0.00
Travel Expenses - Other	0.00	5,500.00
Total Travel Expenses	550.00	5,500.00
Website/Email	4,595.00	4,000.00
Total Operating Expenses	51,743.64	205,220.00
CAA Annual Conference		
Hotel Expenses		
Meals		
Hotel Food and Beverage	29,795.04	
Total Meals	29,795.04	
Total Hotel Expenses	29,795.04	
Conference Operations		
Credit Card Fees	29.60	
Total Conference Operations	29.60	

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Accrual Basis

California Assessors' Association
Profit & Loss Budget vs. Actual
January through March 2024

	Jan - Mar 24	Budget
CAA Annual Conference - Other	6,190.77	70,000.00
Total CAA Annual Conference	36,015.41	70,000.00
Total Expense	87,759.05	275,220.00
Net Ordinary Income	-86,153.90	-3,801.00
Net Income	-86,153.90	-3,801.00

California Assessors' Association
Profit & Loss Detail
 January through March 2024

Type	Date	Num	Name	Memo	Split	Amount	Balance
Ordinary Income/Expense							
Income							
Interest Income (Savings)							
Deposit	01/31/2024			Interest	Savings Account - 8329	2.45	2.45
Deposit	01/31/2024			Interest	Checking Account - 2035	0.43	2.88
Deposit	02/29/2024			Interest	Savings Account - 8329	0.71	3.59
Deposit	02/29/2024			Interest	Checking Account - 2035	0.39	3.98
Deposit	03/31/2024			Interest	Savings Account - 8329	0.75	4.73
Deposit	03/31/2024			Interest	Checking Account - 2035	0.42	5.15
Total Interest Income (Savings)						5.15	5.15
Total Income						5.15	5.15
Gross Profit						5.15	5.15
Expense							
Operating Expenses							
Bank Fees							
Check	03/31/2024			Service Charge	Checking Account - 2035	16.95	16.95
Total Bank Fees						16.95	16.95
Copies & Printing							
Check	03/30/2024	5013	Sonoma County Assessor	Confidential Assessor Directory	Checking Account - 2035	1,120.57	1,120.57
Check	03/30/2024	5014	McDonald Association Management Company	Invoice 2024040	Checking Account - 2035	302.60	1,423.17
Total Copies & Printing						1,423.17	1,423.17
Dues and Memberships							
Check	01/24/2024	e	Intl Assn of Assessing Officers (IAAO)	2019 - 2204 dues 2019: 210 2020:220 2021:220 2022: 225 2023:240 ...	Checking Account - 2035	1,355.00	1,355.00
Total Dues and Memberships						1,355.00	1,355.00
Insurance							
General Journal	01/01/2024	6		Cyber insurance to 11/2024	Pre-Paid Expenses	5,450.50	5,450.50
Total Insurance						5,450.50	5,450.50
Postage							
Check	03/30/2024	5014	McDonald Association Management Company	Invoice 2024040	Checking Account - 2035	7.04	7.04
Total Postage						7.04	7.04
Professional Services							
Association Management							
Check	03/30/2024	5014	McDonald Association Management Company	Jan, Feb, March	Checking Account - 2035	11,329.98	11,329.98
Total Association Management						11,329.98	11,329.98
Total Professional Services						11,329.98	11,329.98
Supplies							
Check	03/30/2024	5014	McDonald Association Management Company	Table runner cleaning following January meetings (no receipt)	Checking Account - 2035	16.00	16.00
Total Supplies						16.00	16.00
Travel Expenses							
Special Travel (CSAC Liaison)							
Check	03/30/2024	5012	Jim Rooney	CSAC Conference Registration Fee	Checking Account - 2035	550.00	550.00
Total Special Travel (CSAC Liaison)						550.00	550.00
Total Travel Expenses						550.00	550.00
Website/Email							
Check	03/30/2024	5014	McDonald Association Management Company	New website one-year and launch: \$3100/year plus \$1495 implement...	Checking Account - 2035	4,595.00	4,595.00
Total Website/Email						4,595.00	4,595.00
Total Operating Expenses						24,743.64	24,743.64
Total Expense						24,743.64	24,743.64
Net Ordinary Income						-24,738.49	-24,738.49
Net Income						-24,738.49	-24,738.49

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**California Assessors' Association
Check Detail
January through March 2024**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check		03/31/2024			Checking Account - 2035		-16.95
				Bank Fees		-16.95	16.95
TOTAL						-16.95	16.95
Bill Pmt -Check	e	01/05/2024	Modern iConcepts		Shared Systems Checking - 7893		-101,515.00
Bill		07/31/2023		SDR Expense		-17,140.00	17,140.00
Bill		07/31/2023		EForms		-12,505.00	12,505.00
Bill		08/31/2023		SDR Expense		-14,450.00	14,450.00
Bill		08/31/2023		EForms		-10,690.00	10,690.00
Bill		09/30/2023		SDR Expense		-14,060.00	14,060.00
Bill		10/31/2023		EForms		-13,350.00	13,350.00
Bill		10/31/2023		SDR Expense		-19,320.00	19,320.00
TOTAL						-101,515.00	101,515.00
Bill Pmt -Check	e	01/05/2024	Modern iConcepts		Shared Systems Checking - 7893		-9,400.00
Bill		09/30/2023		SDR Expense		-9,400.00	9,400.00
TOTAL						-9,400.00	9,400.00
Check	e	01/24/2024	Intl Assn of Assessing Officers (IAAO)		Checking Account - 2035		-1,355.00
				Dues and Memberships		-1,355.00	1,355.00
TOTAL						-1,355.00	1,355.00
Check	e	02/28/2024			Conference Checking - 2799		-3,202.94
			Bay Area Assessors' Association	Accounts Receivable		-3,202.94	3,202.94
TOTAL						-3,202.94	3,202.94
Bill Pmt -Check	e	03/13/2024	Modern iConcepts		Shared Systems Checking - 7893		-51,434.24
Bill		11/01/2023		SDR Expense		-13,584.24	13,584.24
				eForms		-17,350.00	17,350.00
				eSDR Expense		-20,500.00	20,500.00
TOTAL						-51,434.24	51,434.24
Check	e	03/31/2024	Pinnacle Advocacy		Checking Account - 2035		-27,000.00
				Legislative		-27,000.00	27,000.00
TOTAL						-27,000.00	27,000.00
Bill Pmt -Check	2507	01/17/2024	CAA Information Technology Committee		Conference Checking - 2799		-265.19
Bill		12/31/2023		CAA IT Conf Net		-265.19	265.19
TOTAL						-265.19	265.19
Check	2508	02/23/2024	Vespera Resort on Pismo Beach		Conference Checking - 2799		-14,897.52
				Hotel Food and Beverage		-14,897.52	14,897.52
TOTAL						-14,897.52	14,897.52
Check	2509	03/30/2024	Central Southern Assessors Association		Conference Checking - 2799		-7,344.28
				CAA Annual Conference		-7,344.28	7,344.28
TOTAL						-7,344.28	7,344.28
Check	2510	03/30/2024	Vespera Resort on Pismo Beach		Conference Checking - 2799		-14,897.52
				Hotel Food and Beverage		-14,897.52	14,897.52
TOTAL						-14,897.52	14,897.52
Check	2511	02/28/2024	Central Southern Assessors Association		Conference Checking - 2799		-6,190.77
				CAA Annual Conference		-6,190.77	6,190.77
TOTAL						-6,190.77	6,190.77
Bill Pmt -Check	5006	02/20/2024	McDonald Association Management Company		Checking Account - 2035		-481.09
Bill		12/31/2023		Postage		-55.65	55.65
				Copies & Printing		-203.00	203.00
				Copies & Printing		-165.46	165.46
				Website/Email		-56.98	56.98
TOTAL						-481.09	481.09
Bill Pmt -Check	5010	02/23/2024	Sacramento Region Community Foundation		Checking Account - 2035		0.00
TOTAL						0.00	0.00
Bill Pmt -Check	5011	03/30/2024	Sacramento Region Community Foundation		Checking Account - 2035		-15,500.00
Bill		12/31/2023		Leadership Academy Reg Fees		-15,500.00	15,500.00
TOTAL						-15,500.00	15,500.00

California Assessors' Association

Check Detail

January through March 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	5012	03/30/2024	Jim Rooney		Checking Account - 2035		-550.00
				Special Travel (CSAC Liaison)		-550.00	550.00
TOTAL						-550.00	550.00
Check	5013	03/30/2024	Sonoma County Assessor		Checking Account - 2035		-1,120.57
				Copies & Printing		-1,120.57	1,120.57
TOTAL						-1,120.57	1,120.57
Check	5014	03/30/2024	McDonald Association Management Company		Checking Account - 2035		-16,250.62
				Association Management		-11,329.98	11,329.98
				Postage		-7.04	7.04
				Copies & Printing		-302.60	302.60
				Website/Email		-4,595.00	4,595.00
				Supplies		-16.00	16.00
TOTAL						-16,250.62	16,250.62

California Assessors' Association

Deposit Detail

January through March 2024

Type	Num	Date	Name	Account	Amount
Deposit		01/03/2024		Conference Checking - 2799	485.20
Payment		01/03/2024	SitusHawk	Credit Card Fees *Undeposited Funds	14.80 -500.00
TOTAL					-485.20
Deposit		01/03/2024		Conference Checking - 2799	485.20
Payment		01/03/2024	ParcelQuest	Credit Card Fees *Undeposited Funds	14.80 -500.00
TOTAL					-485.20
Deposit		01/17/2024		Conference Checking - 2799	1,600.00
			California State Board of Equalization	BOE Members	-475.00
			California State Board of Equalization	BOE Staff	-325.00
			California State Board of Equalization	BOE Members	-475.00
			California State Board of Equalization	BOE Staff	-325.00
TOTAL					-1,600.00
Deposit		01/29/2024		Conference Checking - 2799	653.51
Payment	2263	01/29/2024	Northern California Assessors' Assn.	*Undeposited Funds	-653.51
TOTAL					-653.51
Deposit		01/31/2024		Shared Systems Checking - 7893	3.54
				Interest Income (SS)	-3.54
TOTAL					-3.54
Deposit		01/31/2024		Savings Account - 8329	2.45
				Interest Income (Savings)	-2.45
TOTAL					-2.45
Deposit		01/31/2024		Checking Account - 2035	0.43
				Interest Income (Savings)	-0.43
TOTAL					-0.43
Deposit		02/20/2024		Conference Checking - 2799	653.51
Payment	1264	01/31/2024	Bay Area Assessors' Association	*Undeposited Funds	-653.51
TOTAL					-653.51
Deposit		02/20/2024		Conference Checking - 2799	475.00
Payment	10474...	02/20/2024	El Dorado County Assessor	*Undeposited Funds	-475.00
TOTAL					-475.00
Deposit		02/29/2024		Savings Account - 8329	0.71
				Interest Income (Savings)	-0.71
TOTAL					-0.71
Deposit		02/29/2024		Shared Systems Checking - 7893	3.22
				Interest Income (SS)	-3.22
TOTAL					-3.22
Deposit		02/29/2024		Checking Account - 2035	0.39
				Interest Income (Savings)	-0.39
TOTAL					-0.39
Deposit		03/31/2024		Savings Account - 8329	0.75
				Interest Income (Savings)	-0.75
TOTAL					-0.75

California Assessors' Association

Deposit Detail

January through March 2024

Type	Num	Date	Name	Account	Amount
Deposit		03/31/2024		Shared Systems Checking - 7893	3.17
				Interest Income (SS)	-3.17
TOTAL					-3.17
Deposit		03/31/2024		Checking Account - 2035	0.42
				Interest Income (Savings)	-0.42
TOTAL					-0.42



CALIFORNIA ASSESSORS' ASSOCIATION EXECUTIVE COMMITTEE

EXECUTIVE COMMITTEE ACTION ITEM

FROM: Finance Committee

CHAIR: Tara Freitas, CAA Treasurer

DATE: 04-25-2024

SUBJECT: Renewal of Insurance Policies

RECOMMENDED ACTION(S):

Approve the renewal of CAA insurance policies.

BACKGROUND/DISCUSSION:

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: _____

Second by: _____

Passed: Yes No

Unanimous: Yes No

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EXECUTIVE COMMITTEE ACTION ITEM

FROM: Robert Menvielle

CHAIR: Conference Committee

DATE: April 25, 2024

SUBJECT: Conference Manual updates

RECOMMENDED ACTION(S): Adopt revised CAA Conference Manual.

BACKGROUND/DISCUSSION:

The proposed revised CAA Conference Manual was presented to the CAA membership at the January 19, 2024, CAA Executive Committee meeting. Action on adopting the updated Conference Manual was continued until the CAA Executive Committee meeting on April 25, 2024, to allow members to review the updated manual.

EXECUTIVE COMMITTEE MOTION and ACTION:

Moved by: _____

Second by: _____

Passed: Yes No

Unanimous: Yes No

CALIFORNIA ASSESSORS' ASSOCIATION
ANNUAL CONFERENCE MANUAL



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PART I - GENERAL

Introduction

This manual is intended for organizers of the CAA Annual Conference. The information comes from many different sources, including CAA By-Laws and Protocol, previous conference manuals and individuals.

It is mostly informational in nature. Organizers should be given flexibility to add unique touches to their conferences; however, the items in the By-Laws and protocol, as well as financial information should be closely followed.

For the Annual and Regional Conferences, the host County is assisted with meeting planning by the Association Management Company. The contracted duties for the Association Manager are included in this manual.

~~This protocols outlined in this manual applies only to the annual fall conference. The regional and affiliate conferences are not bound by this document.~~

Types of Conferences

Annual: The Annual Conference is held in the fall each year and is the only conference hosted by the CAA. The finances for this conference are handled by the CAA Treasurer, in conjunction with the host Assessor ~~and association manager.~~

Regional: The regional conferences are held in April and August of each year and are hosted by one of the CAA Regional Affiliates – The Bay Area Assessors’ Association (BAAA), Central Southern Assessors’ Association (CSAA) and Northern California Assessors’ Association (NCAA). The finances for these conferences are handled by Treasurers of each regional affiliate ~~with the assistance of the association manager. If needed, the CAA Treasurer can provide a Certificate of Insurance.~~

Affiliate: There are typically four conferences held annually by CAA Affiliates – California Organization of Business Chiefs (COBC), Organization of Chief Appraisers (Real Property Chiefs), California Cadastral Mapping Association (CCMA) and California Assessors’ Administrative Service Association (CAASA). A fifth conference is held by the California Assessors’ Association Information Technology (CAAIT) group in conjunction with the April regional conference. The finances for these conferences are handled by Treasurers of each affiliate. ~~If needed, the CAA Treasurer can provide a Certificate of Insurance. The association management contract does include planning or management of the affiliate conferences.~~

~~This manual applies only to the annual fall conference. The regional and affiliate conferences are not bound by this document.~~

Conference Committee

Per the CAA By-laws, the Conference Committee consists of five members: the Chairperson appointed by the President with the approval of the

Executive Committee, the current year's conference host assessor, the next year's conference host assessor, the CAA Treasurer and one assessor appointed by the Conference Committee chairperson. The Treasurer is an ex-officio member.

The Conference Committee is responsible for the place, time, program, and arrangements of the annual conference. It is recommended that this be done in conjunction with the State Board of Equalization (SBOE) staff since the annual conference has often been used to fulfill the requirements of Government Code Section 15607, requiring an annual meeting between the SBOE and all Assessors.

Association Management Conference Services

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Conference Management (NCAA, CSAA, CAA - 3 each year)

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Work with the Conference Host to select a site.

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Prepare the detailed conference budget and schedule for conference planning, to include distribution dates for all promotional materials.

Attend pre-conference planning sessions, to include up to two days for site-selection visits.

Coordinate regular meetings of the Conference Committee. Make all meeting arrangements, draft meeting agenda and supplemental materials, send announcements to committee members and distribute meeting materials.

Assist with hotel contract negotiations and manage hotel room blocks. Get info on TOT waiver from hotel when arrangements are contracted.

Identify service subcontractors and manage RFP process to acquire services in accordance with CAA guidelines.

Work with conference committee chair to coordinate speakers and set schedule of deadlines for submission of speaker materials.

Provide dedicated phone/voice mail system for conference attendees.

Create conference theme, artwork and registration materials. Elements of the design package to include:

- Conference Registration Brochure
- Program Manual
- Conference signage
- Onsite registration materials

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Identify prospects for new sponsors and advertisers.

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Work with venue staff to determine event needs, set-up, and menus for conference.

Manage all audio/visual needs.

Order all conference supplies.

Prepare and order all conference decorations and signage.

Arrange for all materials needed for registration to be shipped to the conference location prior to the conference.

Provide conference schedules to speakers and assist with speaker hotel and travel arrangements.

Set production deadlines and ensure receipt of materials from conference speakers.

Coordinate all printed materials.

Prepare conference evaluation forms.

Provide regular electronic reports on conference activities to conference chair and committee members, based on conference planning schedule and deadlines.

Registration

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Field phone calls and answer e-mail questions from potential attendees, registrants, exhibitors and sponsors.

Prepare registration packets for conference attendees, including name tags and event tickets.

Confirm conference registrations via e-mail.

Sponsors

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Communicate with former and prospective sponsors and advertisers about the conference.

Receive sponsorship and advertising contracts.

Process contract payments.

Confirm sponsorship and order any signage or products associated with sponsorship.

Confirm advertising and include ad in conference program manual.

Accounting

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Deposit registration fees and reconcile credit card payments.

Reconcile account statements monthly.

Prepare monthly reports for conference income and expenses.

On-Site

[Arrive one day prior to set-up for conference.](#)

[Provide full on-site management for duration of conference and during all scheduled conference events, including registration services and on-site badge creation.](#)

[Provide appropriate number of staff to work during the conference based on number of attendees at the conference.](#)

[Manage volunteers and provide them with a list of conference duties.](#)

Post-Conference

[Prepare post conference reports to Conference Chair and committee. \(Final reports to be available no later than 60-days post conference\).](#)

[Review of final hotel and supplier invoices. Review final invoice with treasurer and request payments to vendors.](#)

[Summarize conference evaluation forms for conference committee, 30 days following conference.](#)

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Date

The CAA Conference Committee is responsible for selecting the date and the host County for the Annual Conference.

The annual conference is typically held in October, except during an election year, when it is held in the week following the November general election, unless otherwise determined by the Executive Committee.

Yom Kippur is a major Jewish holiday that falls in September or October. Check calendar to avoid scheduling a conference during this observance.

The conference activities typically run from Monday through Thursday.

Tip: When a conference is held in a week where the Monday is a Holiday, then registration begins on Tuesday afternoon, with the main conference starting Wednesday morning.

Location

The conference location rotates between the counties represented by the Bay Area Assessors' Association (BAAA) and the counties represented by the Central Southern Assessors' Association (CSAA) every three years. Note: CSAA will host the annual conferences in 2023-2025; BAAA will host 2026-2028 and follow per se going forward. Since the Conference Committee consists of both the current year host and the following year host Assessors, it is necessary to select the host counties at least two years in advance.

The site for the conference usually moves from county to county so that one county does not bear the burden of hosting year after year. Smaller counties may not be able to host a conference if suitable facilities are unavailable.

Golf Tournament

The host county organizes a golf tournament, which is not a part of the official conference. It is typically held on the Monday of the conference week. None of the finances are run through the CAA accounts. [The Association Management Company collects the golf tournament fees and sponsorship and pays for the golf tournament costs.](#) CAA Protocol states that the announcements and registration materials for the tournament will be sent separately from, and will not be referenced in, the Conference — materials. It should *not* be included on the conference agenda. Winners of the tournament can be announced at the Monday evening reception.

BOE training credits

~~The host County should provide course descriptions to the BOE to determine if training credits will be provided. Association Management prepares all sign-in sheets according to the direction of the Board of Equalization and submits them to the BOE Appraiser Training liaison following each conference.~~

~~It is the responsibility of the conference host to provide sign-in sheets for each session, including the committee meetings. The sheets should be forwarded to the BOE Appraiser~~

PART II – FACILITY

Hotel Contract

Once a date and County are selected, the ~~host County Association Management will coordinate with the host County to~~ will solicit proposals from local hotels large enough to accommodate the conference activities. Most hotels have a sales representative or coordinator that will help determine whether the needs of the annual conference can be met. See "Facility Needs" below. A site visit of the facilities by the host Assessor and Conference Chair is encouraged. All viable proposals will be submitted to the CAA Conference Committee by the host Assessor for review and final selection.

Once the hotel is approved by the Conference Committee, the host Assessor or Conference Chairperson can enter into a contract with the hotel. Payments will be coordinated through the CAA Treasurer.

Facility Needs

~~Association Management has a sample Request for Proposal to be submitted to hotels that details the needs for each conference.~~

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Hotel Guest Rooms: ~~Room nights throughout the conference dates are based on historical pick-up reports maintained by association management. As a rule of thumb, the hotel will need to provide at least 70 guest rooms.~~ Ensure that special needs rooms will be included in the room block.

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Registration Area: Consists of two long tables and several chairs. Registration packets and sign-in sheets will be available here. Often this area is located in the hotel registration area.

Large Meeting Room/Ballroom: Capacity for 150 attendees is recommended. For the conference, the room should be set up classroom style; for dinner, it can be changed to banquet style. Most of the presentations, as well as the annual dinner will likely take place here. The room should have:

- U.S. and California flags
- Projection screens
- Raised platform with podium, tables and chairs on either side of the podium
- Microphones.
- Dance Floor (for banquet)

Small Conference Rooms: Used for committee meetings (15-20 people) and regional lunches (15-30 people). Rooms should be set up conference style.

Vendor Area: Large area to accommodate ~~40 to 15 vendors~~ up to 25 vendors. ~~Prefer location that conference attendees will have to pass by, often right outside of the large meeting room.~~ A 10' table and two chairs for each vendor are suggested. Power and Wi-fi must be available.

Hospitality Room: Should accommodate 150 attendees. Sometimes the hotel will provide a

hospitality suite(s) or a courtyard that opens to the outdoors for this purpose. The room will need tables to form a bar; two or three long tables for appetizers; and seating for guests.

Storage/Staging Room: To be used during the week of the conference to store conference supplies, gift bags, cash box, decorations, etc.

Parking: Should have ample parking for guests. Check to see if there is a cost.

Airport Transportation: It is helpful if the hotel provides an airport shuttle.

Tip: Many hotels provide complimentary hotel guest rooms, if a certain number of room reservations are received. If provided, the free rooms are offered first to the CAA President and second, to the host Assessor.

Audio Visual and Wi-Fi

Audio visual: Often the AV is provided by a vendor that works with the hotel. The cost of AV is not usually included in the room costs and will need to be accounted for separately. Some hotels may allow customers to bring their own IT resources, but this is not generally the case.

WiFi: Determine wi-fi availability with the hotel. At a minimum, wi-fi needs to be available for the vendor area, but it might be needed by presenters if the internet will be used. Include wi-fi costs in budget.

Food and Beverages

Each conference is unique, so the information below is informational only. Host counties may opt for other options.

Hospitality Receptions (Monday and Tuesday evenings) – Some hotels allow food to be brought in for the receptions, while some will require that the event be catered by the hotel. Suggested "finger foods" include veggie and/or deli trays, chips and dip, wraps, pizza, etc. A bar is provided with beer, wine, soft drinks, water and mixed drinks. If bar is not catered by the hotel, a corkage fee or a fee may be charged to provide ice, table linens, trash can, etc.

Breakfast (Tuesday – Thursday) – Typically a breakfast buffet or continental breakfast, catered by the hotel.

Lunch (Tuesday) for all Attendees – Usually a sit-down lunch, catered by the hotel, with a vegetarian option.

Morning and Afternoon Breaks (Tuesday and Wednesday) – Soft drinks, water, snack food such as cookies, popcorn, etc.

Assessor's Only Lunch (Wednesday) - Usually a sit-down lunch, with 2-3 options including vegetarian. Each regional group holds a business meeting at this luncheon, so separate rooms or seating areas are required.

Banquet (Wednesday evening) - A sit-down dinner, with three options including vegetarian

Tip: Most hotels will cater to individual dietary needs. If this is the case, ask about dietary restrictions on the registration form. Keep in mind that lighter, healthy meals are preferred.

Conference Budget

The host County will create a budget itemizing anticipated expenses and revenue. It should be presented to the Conference Committee for review at least 6 months prior to the date of the conference. It is helpful to review budgets from past conferences to estimate the number of attendees, as well as typical expenses.

The goal is to break even or achieve a modest profit. Losses are covered by the CAA up to \$5,000; anything above this amount must be covered by regional affiliate hosting the conference.

Paying for Conference Expenses

The CAA has a checking account specifically for the Annual Conference. The host Assessor should contact the CAA Treasurer early in the process to determine how payments will be made. [Association Management will assist with payables and receivables for each of the three conferences.](#)

All payments must be substantiated by an invoice or receipt to be provided to CAA Treasurer. Only conference expenses will be paid out the CAA Conference accounts. Expenses relating to recreational events, such as the golf tournament, will not be paid from this account.

All deposit slips should be copied and provided to CAA Treasurer, along with copies of checks for deposit and [adding machine tapes](#) [the deposit slip.](#)

The conference registration fee will include participation in the hospitality receptions, daily breakfast, President's lunch and the annual banquet. The Assessor's Only regional lunches are reimbursed to the CAA by the regional affiliates; the CAA Treasurer will invoice the BAAA, NCAA and CSAA once the amount is known. The Conference Account is audited annually by the CAA Audit Committee.

IRS Form W-9

~~The host county must~~ [Association Management will](#) obtain an IRS Form W-9 from any payee that receives \$600 or more in payment, ~~if the payee is not a corporation before any payments are made.~~ Examples include caterers, speakers, photographers or disc jockeys. The purpose of the form is to obtain their Taxpayer ID #, which the CAA must report to the IRS. ~~It's a good idea to obtain the form before payment is made.~~

Blank forms can be found on the IRS website at www.irs.gov. Once completed, ~~the data from the form will be added to QuickBooks by Association Management and the form will be saved for year-end reporting purposes coordinated with the~~ ~~must be forwarded to~~ the CAA Treasurer, ~~and CPA.~~

Liability Insurance

Often hotels will request a Certificate of Insurance. This can be obtained from the CAA Treasurer.

Taxpayer ID Number

If a taxpayer ID number is required by the hotel, it can be obtained from the CAA Treasurer. The CAA is a 501(c)6 organization.

Registration Fees

- a. Assessors, spouses, staff and Board of Equalization members and staff:

The Executive Committee will set the fee for registration, including the annual banquet at least 90 days prior to the Annual Conference. Honorary members are exempt from registration fees. Fees for social events, receptions, etc., are determined by the host Assessor. The fees should cover expenses and be low enough to encourage participation.

As appropriate, a conference host may choose to have a virtual or hybrid conference. Fees for this conference model should also cover expenses and be low enough to encourage participation.

The Conference Committee Chair is required by the By-laws to notify the membership of the registration fees at least 30 days prior to the annual conference.

Most conference registration forms have a higher "late" registration fee to encourage early registration. It is recommended that the fee be waived upon request.

- b. Vendors

The host Assessor will set the vendor registration fee. All vendors should be charged the same fee, regardless of whether they set up a booth. Vendors are not allowed to attend the conference at the "Industry Representatives" rate, except as outlined below.

The vendor registration fee includes a booth and one attendee, plus any meals that are included in the conference registration fee. This typically includes breakfast each day, hospitality receptions, the President's luncheon and annual banquet. It also entitles the vendor to be introduced to participants at the beginning of the conference. *Additional attendees* from a vendor firm may attend by paying the "Industry Representatives" rate. Vendors that participate in events not covered by the registration fee will be charged the same rate as all other attendees.

Conference Announcement

~~Association Management will add the Assessor as the date and location of each conference to the are determined, the Conference Chair should notify the webmaster of the CAA website, so the event can be added to the calendar.~~

To encourage attendance, it is helpful for the conference host to send a "Save the Date" e-mail over the Assessors' e-forum 4- 6 months prior to the conference. The e-mail should provide the dates and location of the conference and any other information that is available at that time, such as hotel and room rates.

Notice should also be sent to the Board of Equalization, retired assessors and any vendors that have been identified.

Registration Materials

After the CAA Northern Assessors' Association Conference registration deadline for the August conference passes, registration packets should be sent via Assessors' e-forum and include:

1. Cover letter from the Assessor inviting everyone to the conference and outlining events
2. Registration form for conference and other activities. Include instructions that checks are made payable to the CAA.
3. Tentative agenda
4. Hotel information, contact information, reservation deadline & driving directions
5. Special event information (wine tasting, barbecue, etc.)

Similar packets should be mailed to vendors, although the registration form for vendors may be different. ~~From the last county to host a conference, obtain the updated Excel spreadsheet that contains contact info for Assessors, vendors, and industry reps. Addresses for retired Assessors should be obtained from the Chair of the History and Preservation Committee.~~

~~Hardcopy packets are typically mailed to vendors, retired assessors and BOE members.~~

Vendor Sponsorships

The current philosophy on the acceptance of vendor sponsorships is outlined below:

1. Paid advertising can be marketed to vendors, as long as it is available to all. Vendor sponsorship levels (such as bronze, silver, gold and platinum) can be established with increased advertising opportunities at each level. The host Assessor may establish the levels; there is no maximum amount.
2. Vendors will not be allowed to host speakers or events, such as receptions, game nights or wine-tastings.
3. If there are grey areas between Items 1 & 2 above, it is important to make it clear to Assessors what the vendor is providing, so that appropriate forms can be filed with the Fair Political Practices Commission, if deemed necessary.
4. De minimis contributions, such as small items of "swag" or "goodies" are allowed.

Tracking Conference Registrations

~~Registration is done on an online platform that is created and managed by Association Management. It includes Completed registration forms should be mailed to the host County. A system for tracking participation in each event, menu choices, name and number of attendees, titles (for badges) and includes a payment link. payment status should be established. It is recommended that registration forms and checks be scanned and saved, in order to resolve any disputes.~~

Tip: If access to scanned registration forms will not be available at the registration table at the hotel, write the attendee's name (last name, first name) in the upper right hand corner of the hardcopy registration forms, file in alphabetical order and bring to conference.

Cancellations

Cancellations, along with requests for refunds of the registration fee or event fee are likely to occur. The rule of thumb to be used in making refunds is simple: if no costs have been incurred as a result of a reservation, a refund will be given; if the CAA will be charged regardless of attendance, no refund will be made. Sometimes substitutions can be made.

Part V: At the Conference

Schedule of Events

A typical schedule for the Annual Conference can be found in Appendix A. It can be useful in coordinating with the hotel for appropriate meeting spaces.

Some of the program is outlined in the CAA Protocol, as follows:

"The CAA President will be the master of ceremonies on Tuesday morning, the President-Elect will be the MC for Tuesday afternoon and the Vice-President the MC for Wednesday morning,"and

"The annual dinner will be held Wednesday night."

Although the Protocol also states that the annual business meeting will be held on Wednesday afternoon after the regional lunches, in practice this is not always possible. Instead, it should be scheduled any time on Wednesday, allowing adequate time for business to be handled.

As part of our "mission", the CAA will encourage the State Board of Equalization to meet their constitutional duty to meet with assessors by joining the assessors at the annual conference. The BOE is encouraged to collaborate with the officers of the CAA to provide the agenda for a half-day of the conference."

Registration Table

A registration table should be set up at the beginning of the conference. Two long tables with two or more chairs are recommended, to hold sign-in sheets, conference packets, and goodie bags, if any. ~~There should also be a discreet place for a cash box.~~ It is helpful to be close to the main lobby so that attendees can easily see the registration area from the hotel reservation desk. Most people prefer to check into the hotel and then move to the conference registration table.

During registration hours, the registration table should be covered by 1-3 staff members. ~~It is helpful to have completed registration forms (or laptop to view scanned images), pens, paper and cash box with assorted bills for making change.~~ On site registration should be available. Several extra conference packets for on-site registration should be available.

Conference Packet

As each guest registers, they are given a conference packet containing the program, maps,

name badges, ~~a list of local restaurants and registration receipt.~~ At the discretion of the host

county, they may also be given 'goodie bags' containing giveaways from local merchants, conference vendors or items purchased by the host. Typical items include bottled water, snacks, pens, pads, etc. These items can be solicited months in advance of the conference. A good source for information and/or products is the local Visitors' and Convention Center, if available.

Annual Assessor Photo

A photograph of all Assessors is taken at the Annual Conference, just prior to the Banquet. The host County will arrange for a photographer prior to the event. ~~When negotiating the fee, make sure it includes 50 copies of the photo, along with holders. The photographer will provide electronic files of each photo taken. The date and title of each photo will be added by Association Management and copies ordered to be distributed to each county.~~

~~If the photographer is not a corporation, be sure to obtain a Form W-9 and forward it to the CAA Treasurer. It is best to obtain this prior to payment. Once the photos are received after the event, mail one to each of the Assessors who was included.~~

Annual Dinner

The annual dinner is a semi-formal event. Plated meals are preferred. The head table should consist of the host Assessor and current officers together with their spouses. If space allows, the head table should also accommodate the officers for the next year and the Chairman and members of the State Board of Equalization.

All past Presidents of the CAA should be given a boutonniere, corsage or its equivalent. This should be arranged in advance.

The hotel will generally provide linens for the banquet, but any other decorations are up to the host County. Simple centerpieces or flowers set a festive mood.

A DJ or band should be arranged ~~by the host county. If the DJ/band is not a corporation, a Form W-9 must be obtained and forwarded to the CAA Treasurer. It is best to obtain this prior to payment.~~

The program content is set forth in the CAA Protocol as follows:

"The President should give recognition and may award appropriate plaques or certificates to the officers and chairs of the Standards; Legislative; Conference; Bylaws, Resolutions and Awards; Education; and History and Preservation Committees. The President may also give special awards and/or recognition to others, as appropriate, at his or her discretion. It is the responsibility of the President-Elect to order and receive the plaque for the outgoing President.

The President should give recognition to the past presidents of the CAA and past and present Board of Equalization members in attendance.

The President will recognize all assessors that have or will be retiring during the year. The President may present the retiring assessor with an award prepared by the Bylaws, Resolutions and Awards Committee (typically a "retirement resolution" certificate, which is

framed or enclosed within a presentation folder) either at this dinner, or at the retirement party if there is one.

The President should express his or her thoughts for the year as president. At the conclusion of the remarks, the President should pass the gavel to the President-Elect. The President-Elect will make a presentation on behalf of the association to the outgoing president. The President-Elect will give the gavel back to the President who will officially pass it at the Association's December Executive Committee meeting. "

Dress

Per CAA Protocol, the customary dress for the first day of the conference is business formal and business casual for the second day. The annual dinner is semi-formal.

EXHIBIT A – SCHEDULE OF EVENTS

Schedule of Events - Example

A typical schedule for the Annual Conference is shown below. It is intended to be used as an example, and can be adjusted as needed. It should be helpful when scheduling meeting rooms with the hotel. *Note: This is not an agenda*

Monday

- 10:00 a.m. Golf tournament *(Do not include the golf tournament on the meeting agenda.)*
- 3:00 p.m.-5:00 p.m. Registration
- 3:00 p.m. Set up Vendor Exhibits
- 5:00 p.m.-7:30 p.m. Evening reception

Tuesday

Morning Session: Presiding, CAA President

- 7:30 a.m.-Noon Registration continues
- 7:30 a.m. Breakfast Buffet
- 7:30 a.m. – 5:00 p.m. Vendors open booths
- 8:30 a.m. – 9:15 a.m. General meeting
 - o Call to Order
 - o Pledge of Allegiance
 - o Invocation
 - o Welcome
 - o Roll Call
 - o CAA Presidential Message

- 9:15 a.m. – 9:30 a.m. Introduction of Exhibitors
- 10:00 a.m.-10:15 a.m. Morning break
- 11:30 a.m. Break to allow hotel to reset the room for lunch, if needed

Afternoon Session: CAA President-Elect Presiding

- Noon-1:30 p.m. President's Luncheon with guest speaker
- 1:30 p.m.-3:00 p.m. Presentation
- 3:00 p.m.-3:15 p.m. Afternoon break
- 3:15 p.m.-5:00 p.m. Presentation
- 5:00 p.m.-7:00 p.m. Reception
- After 7:00 p.m. Dinner on your own

Wednesday

Morning Session: CAA Vice-President Presiding

- 7:30 a.m. Breakfast Buffet
- 7:30 a.m.-8:00 a.m. Committee meetings
- 7:30 a.m. – 5:00 p.m. Exhibitor Displays Open
- 8:30 a.m.-9:30 a.m. Presentation
- 9:30 a.m.-9:45 a.m. Morning Break
- 9:45 a.m.-11:00 a.m. Presentation
- 11:00 a.m.-Noon CAA Annual Business Meeting & Election of Officers
- Noon -1:30 p.m. Assessor-Only Regional luncheons
- 1:30 p.m.-2:00 p.m. Education Committee
- 2:00 p.m.-3:00 p.m. Standards Committee
- 3:00 p.m.-3:15 p.m. Afternoon break
- 3:15 p.m.-4:30 p.m. Legislative Committee

5:30 p.m.	No Host Bar
6:00 p.m.	Assessors Group Photo
7:00 p.m.-10:00 p.m.	Annual banquet

Thursday

8:00 a.m.	Breakfast
8:30 a.m.-11:00 a.m.	Executive Committee Meeting

EXHIBIT B – PLANNING CHECKLISTS: Host County to coordinate with Association Management as most of the items listed below are administrative and under the association management contract. The Host County is responsible for planning the theme, choosing speakers, coordinating with the officers and others for important meetings held throughout the conference but is not responsible for other planning “tasks”. Items highlighted are specific to the Host County.

1 – 2 Years in Advance

- Get approval of conference location and date from Conference Committee and Executive Committee
- Obtain proposals, Select Hotel and Execute contract (association management will sign the hotel contracts.
 - o Discuss payment options with CAA Treasurer
- Identify golf tournament venues and execute contract
 - o Determine how expenses and registration fees will handled (outside of the CAA accounts)
- Prepare Conference budget and present to Conference Committee Chairperson and CAA Treasurer. Association Management will assist with budget preparation.

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6 Months or More In Advance

- Determine if special events will be held, such as wine tasting, BBQ, excursions, etc. Be cognizant of working on registration and agenda materials.
- Establish conference registration fee in conjunction with the Conference Committee Chairperson. Conference Committee must notify membership of registration fees at least 90 days prior to conference.

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- Confirm conference meeting space & room block with hotel
- Prepare and send 'Save the Date' notification for attendees, BOE, retired assessors and vendors
- Begin preparation of attendee invitation letter, registration form, and information regarding extra events, such as golf tournament or tours.
- Begin preparation of vendor invitation letter, registration form, A/V needs form, request for donation and/or giveaway items and information re: extra events such as golf tournament or tours.
- Create solicitation list and request for donations
- Identify conference speakers and presenters** Formatted: Highlight
- Prepare draft agenda and submit to Conference Committee
- Confirm golf tournament details with golf coordinator
- Select musical entertainment for annual dinner (DJ or band)** Formatted: Highlight
[e-Obtain Form W9 for IRS reporting](#)
- Select photographer for annual photo
[e-Obtain Form W9 for IRS reporting](#)
 - Discuss best location for photo with photographer and hotel
- Draft conference program.
 - [Association Management will provide graphic design services for the website, registration system and all onsite printed materials, program, signage and PPT presentations. Determine whether conference program and materials will be developed by graphic designer or in-house](#)
 - Determine printing needs
 - Coordinate with BOE regarding Annual Summons to Assessors
- Confirm the menu selections for conference events (3 breakfast, regional Assessors-only lunch, President's lunch, annual dinner and 2-3 receptions)

3 Months In Advance

- Obtain:
 - Gifts for speakers/presenters
 - Goodie bags for attendees, if desired
 - Name badge holders and inserts
 - Committee and officer ribbons for name tags ([check current inventory first by contacting prior county host or Conference Chairperson](#))
- Finalize and Distribute:
 - Vendor registration packet
 - Attendee Registration packet
 - Invitation to golf tournament
- Prepare Conference program, including
 - Welcome note from host Assessor** Formatted: Highlight
 - Map of conference facilities
 - Speaker Biographies
 - Agenda
 - Vendor Roster
 - Attendee Roster
 - Ads
 - List of regional Assessors
- Contact BOE training unit and provide program description to determine training credits allowed for conference sessions

2 Months In Advance

- Contact presenters
 - Confirm arrangements and payment
 - Obtain title of presentation for the agenda
 - Obtain bio
 - Request digital copy of presentation be sent in advance
 - Determine a/v needs
- Make audio-visual arrangements with hotel or meeting place.
 - For conference presenters
 - For vendors
- Establish the set up for the vendor area; confirm how many tables, chairs, table cloths, etc. are needed.

1 Month In Advance

- Finalize plans for staff volunteers
- Finalize the conference program for printing.
 - o Check bios
 - o Verify payment of vendor ads
 - o Update conference attendee information
 - o Make sure the agenda reflects the accurate location and time for the Assessor photo
- Confirm/finalize audio-visual needs for speakers with A/V provider
- If vendor bingo is being held, update the vendor game card, print enough for attendees. Obtain stamps for vendors.
- Prepare sign-in sheets for each segment (a.m. and p.m. of each day and committee meetings); arrange for clipboards, balloons (if any), etc.
- Prepare conference evaluation forms, if desired
- Confirm arrangements with:
 - o Donors
 - o Speakers
 - o Photographer
 - o DJ or band
- Update list of the donors and what they donate in order to do thank you letters following conference
- Set up daily schedule for the volunteers
- Confirm food orders for receptions as needed
- Get supplies for drawings, i.e. raffle tickets, if needed
- Purchase of water, alcohol, ice, mixes, & other items for hospitality rooms
- Schedule time and volunteers to assemble registration packets and goodie bags
- Verify that American flag is in the conference room – coordinate with hotel staff

2 Weeks In Advance

- Print:
 - o Vendor and participant attendee name labels for conference packets and affix
 - o Vendor, participant and volunteer name badges
 - o Table tents for vendor tables, registration tables, caterers, etc.
- Confirm food/beverage orders/lists for the receptions
- Prepare meal tickets for the banquet (vegetarian needs for each meal & multiple entrée options for banquet)
- Prepare list of those who have not paid for the banquet (take to the event)
- Provide final meal counts to hotel.
- If needed for receptions, arrange for buckets for ice and beverages
- Make sure presenters have sent in their presentations in advance.
 - o Double check that A/V needs are being met.
 - o Prepare introductory bios to be used to introduce speakers
- [Confirm with the volunteers who will be picking up the donations](#)
 - o [Where they will be stored before conference](#)
 - o [How and when to transfer to the conference site](#)
 - o [Where to deliver and store at hotel](#)
 - o [Note: Alcohol cannot be stored in County office nor transported in county cars](#)
- Prepare table placement diagram for vendors
- Create floor plans for receptions as necessary (take into consideration the table needs of caterers, DJ, etc.)
- Purchase banquet table decorations, if desired
- Locate gavel for President and any other misc items for the assessor

One Week In Advance

- Confirm volunteers:
 - o Provide schedules and instructions
 - o Obtain cell phone number of volunteers to be used during conference

- o Provide volunteers with conference organizer contact information
- o Provide any training needed
- Obtain and deliver checks for speakers, DJ, photographer, caterer, etc. [Make sure to obtain a Form W-9 from any if the fee is \\$600 or more](#)
- Print for attendee packets:
 - o Programs
 - o [Evaluation forms](#)
 - o Maps (hotel, other venues)
 - o [Receipts](#)
- For Registration Table, prepare:
 - o Final attendee list including spouses, guests, vendors for each event
 - o List of staff volunteers for Recognition
 - o [Extra copies of registration forms for on-site registrants](#)
 - o List of attendees that have not yet paid for conference and/or any events
 - o Any additional table tents, new and blank name tags for late registrants
 - o "Reserved" signs for various tables

Week of Conference

- Prepare and keep handy list of volunteer schedules and cell phone numbers.

Monday

- Golf Tournament: Coordinator to handle specifics.
- Registration Table: (items needed)
 - o List of Attendees
 - o Conference packets, including program goodie bags, maps, etc.
 - o Laptop, printer, power cords, etc.
 - o Table signage
 - o Pens (include a black felt tip pen for name badges)
 - o Receipt books
 - o Name tags for staff
 - o Blank name tags for volunteers and onsite registrants
 - o [Blank registration forms](#)
 - o [Copies of completed registration forms & payment checks for each participant \(if not available on laptop\)](#)
 - o Extra conference programs
 - o Writing paper
 - o Cash box
 - o Flowers for table (optional)
 - o Maps (if needed) to hospitality receptions, nearby restaurants, facility

- Vendor Set-Up
 - o List of the vendors with contact information
 - o Set out table tents prior to their start time for set-up/use diagram
 - o Provide vendors with a game card and self-inking stamps/stickers
 - o Bring the basket for prize drawing
- Monday Reception
 - o Arrange for Set up, food, beverages, etc.
 - o Arrange for Clean-up at end of evening
 - o Decorate reception area (optional)
 - o [Suggested supplies:](#)
 - o [Corkscrews](#)
 - o [Bottle openers](#)
 - o [Plastic cups](#)
 - o [Napkins](#)
 - o [Nametags for volunteers](#)
 - o [Bar towels](#)
 - o [Ice](#)
 - o [Signage, if needed](#)

Tuesday

- Registration
 - o Open prior to and during the breakfast buffet for those who do not register on Monday afternoon
 - o See list of supplies on Monday above.
- Presentations
 - o Bring gavel
 - o Bring checks for speaker payments
 - o Bring list of host County staff for recognition
 - o Bring roll call list
 - o Place speaker gifts near the stage
 - o Place conference evaluation forms on the tables
 - o Set out basket at the registration table to collect conference evaluation forms (and let President know to make announcement about the forms)
 - o Make sure sign-in sheets are distributed and collected at the beginning and end of each session each day
- President's Luncheon
 - o Arrange for reserved seating for luncheon speaker, usually with the CAA President, host Assessor, President-elect. Bring "Reserved" sign.
 - o Provide speaker gift and/or payment. *FPPC rules make it illegal for elected officials to accept any type of gift or payment for speaking.*

- Reception
 - o Establish any sort of special room set-up and other needs
 - o Bring volunteer schedule and contact information
 - o ~~Be prepared to pay caterers (if reception is being catered)~~
 - o Put out decorations/signage
 - o Recognize event sponsor, if any.
 - o ~~Provide clean up as needed.~~

Wednesday

- Assessors' Only Meeting
 - o Make sure sign-in sheets are distributed and collected [\(for Executive Committee Meetings\)](#)
 - o Arrange for conference style seating
- Staff Only Meeting (optional)
 - o ~~Place conference evaluation forms on the tables~~
 - o ~~Set out baskets to collect conference evaluation forms~~
 - o Make sure sign-in sheets are distributed and collected
- Regional Luncheons
 - o President should announce which region is in which room when they break for lunch
 - o Provide signage or map of rooms for lunches
 - o Verify meals with hotels. Send invoices to treasurers of each regional affiliate.
- Afternoon Session
 - o Make sure room is set with tables in a hollow rectangle
 - o Place conference evaluation forms on the tables
 - o Set out baskets to collect conference evaluation forms
 - o Make sure sign-in sheets are distributed and collected
- Standards Committee Meeting
 - o Place conference evaluation forms on the tables
 - o Set out baskets to collect evaluation forms
 - o Make sure sign-in sheets are distributed and collected
- Legislative Committee Meeting
 - o Set out baskets to collect conference evaluation forms
 - o Make sure sign-in sheets are distributed and collected
- Annual Dinner
 - o Bring a copy of the list of Assessors attending
 - o Put out table tents for the head table (officers and their guests)
 - o Bring check for DJ services. Collect Form W-9 if not yet received.
 - o Have extra meal tickets in case someone forgets to bring theirs

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- o Confirm with catering manager on dinner serve time and any other details

- o Follow-up on any special arrangements for the Assessor

Thursday

- Executive Committee Meeting
 - o Have sign-in sheet available and distribute
 - o Make sure room is set with tables in a hollow rectangle

Post- Conference

- Send thank-you letters to vendors, donators, venue sites, volunteers
- Mail out assessor photos
- Provide attendee information for training credits to BOE
- Update master contact list [and send to next conference host](#)
- Do an inventory on all leftover conference materials; [contact next conference host to find out if they would like anything sent to them](#)
- Finalize budget for reporting. Provide to Conference Chairperson
- Get room night counts and provide to Conference Chairperson
- Tally registration totals
- Send regional lunches bill to each Treasurer of BAAA, NCAA and CSAA
- Circulate conference evaluation forms to Assessor and other key staff
- Review outstanding payments and contact participants if necessary to follow-up
- Send any final payments after reviewing final hotel billing
- Provide all conference receipts and check register to CAA Treasurer.
- Forward all completed Form W-9s to CAA Treasurer.

[Prepare final conference financial report](#)

EXHIBIT C – EXAMPLES

Examples of forms, flyers, and agendas can be found on the CAA website at www.calassessor.org, in the “members only” section, under “Events, Annual CAA Conference.”

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CALIFORNIA ASSESSORS' ASSOCIATION

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April 17, 2024

The Shared Systems MOU is expiring at the end of June, 2024. The current Coordinating Assessor, Chris Wilhite of San Bernardino, is also retiring at the end of the year. The committee is currently discussing and reviewing options regarding the future of Shared Systems.

A survey was sent out to the Shared Systems members regarding choosing a new Coordinating Assessor or possibly moving Shared Systems under the CAA-ITA JPA. The response rate was low and somewhat divided. After a discussion with the Chair of the JPA Board, the committee is pivoting away from moving it toward the JPA and will meet this week to discuss the idea of moving Shared Systems under the CAA to provide the stability that members are looking for without burdening a particular county's office and staff.

We plan to meet Tuesday morning and will provide more details to the membership during our Executive Committee report and open the floor to ideas and discussion regarding the future of Shared Systems.

Assessor Kristen DePaul
CAA Vice President
Chair, Shared Systems Committee