



CALIFORNIA ASSESSORS' ASSOCIATION

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2023 August Shared Services SDR/e-SDR/BPSV 2022-23 FY Update

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DATE: August 18th, 2023

FROM: San Bernardino County Assessor-Recorder-County Clerk

SUBJECT: CAA Shared Services SDR/e-SDR/BPSV 2022-23 FY August Update

SDR/E-SDR/BPSV completed 19 filing seasons on 7/01/2023 with 37 counties participating in SDR and 21 in E-SDR. The following are highlights for 2023 completed season as which started on 01/23/2023:

- 135,097 business property statements were submitted in 37 counties, bringing the overall total to 2,006,477 business property statements, this is -2.79% YoY decrease.
- 18,219 business property statements were submitted via SDR bulk filing across 37 SDR participating counties that is -4.54% YoY decrease. This brings the overall SDR total to 229,307 SDR bulk statements.
- 116,878 business property statements were submitted via e-SDR online filing across 21 participating counties that is -2.48% YoY. This brings the overall e-SDR total to 1,777,170 statements.
- Orange County is the number one county, with 39,908 statements representing 29.54% for the total statements received in 2023, followed by San Bernardino and Sacramento Counties with 10.08% and 9.48% respectively.
- Top 15 counties count for 95.26% of the business property statements received in 2023.
- 11 Counties out of 37 SDR participating experienced annual growth in SDR submitted statements, ranging from 0.87% to 60% year over year – averaging 12.70% YoY per county.
- 25 Counties out of 37 SDR participating experienced annual decline in SDR submitted statements, ranging from -1.57% to -25% year over year.
- 5 Counties out of 21 e-SDR participating experienced annual growth in e-SDR submitted statements, ranging from 1.69% to 36.27% year over year – averaging 12.72% YoY per county lead by Ventura with +36%.
- 14 Counties out of 21 e-SDR participating experienced annual decline in e-SDR submitted statements, ranging from -0.53% to -30.94% year over year lead by Marin with -30.94%.
- 75% of businesses that filed in 2022 filed again in 2023, that represents 2.67% increase in 2 years consecutive taxpayer retention year over year.
- 62% of businesses that filed in 2021 filed again in 2022 and 2023, that represents 1.6% increase in 3 years consecutive taxpayer retention year over year.
- 87% of the businesses filed 2 times or more in last 19 years, while 77% of the businesses filed 3 times or more.
- 3 weeks prior to deadline (4/17 to 5/9) 77,150 statements were filed, that is 57% of all statements - more than 1/2 all statements are filed in last 3 weeks prior deadline.
- On 05/03/2022 at 6 AM the system filing velocity peaked at 1 statements every 2.15 seconds – that means the system receives more than 1,669 statements per hour
- 53,829 or 39.8% statements were filed between May 1st and May 8th (deadline) – that is 2 in 5 statements.
- In 2022-23 FY the user support level was the same as 2021-22 FY without any significant changes.
- Counties like Ventura, Modoc, Del Norte and San Mateo experienced healthy growth numbers as: 29%, 14.63%, 8.33% and 7.12% respectively
- Only 37.03% of all accounts uploaded by the 21 participating counties, that received notice to file counties submitted statements, showing further growth potential in the future. Contra Costa, Tulare, San Bernardino, and San Mateo had 64%, 59%, 57% and 53% of the uploaded accounts filed respectively.

SDR/E-SDR/BPSV 2022-23 FY SUPPORT AND OPERATIONS SCHEDULE:

Following is the updated completed schedule for the SDR/E-SDR/BPSV project support for the 2022-23 FY.

#	Date	Description	Status
1	10/01/2022	All counties feedback and requests regarding 2023 SDR/e-SDR/BPSV enhancements and fixes must be provided to SDR/e-SDR support team for analysis and triage and effort evaluation.	Done
2	11/15/2022	All SDR supported BOE forms revisions changes are frozen. Only revision changes available on BOE assessor web site accessed by Coordinating County (San Bernardino) by this date will be consider for SDR Schema changes and added to SDR/e-SDR as sample forms.	Done
3	11/22/2022	All 2023 SDR/e-SDR Schema changes (if any) must be completed, and schema must be frozen for the 2023 SDR filing season.	Done
4	12/19/2022	All 2023 SDR/e-SDR/BPSV enhancements and fixes analysis and triage should be completed, and the final list of items will be passed to the development team for implementation	Done
5	01/07/2023	All 2023 SDR/e-SDR enhancements and fixes to be completed and ready for internal user acceptance testing (UAT).	Done
6	01/07/2023	Internal User Acceptance Testing (UAT) must be completed.	Done
7	01/07/2023	All participating counties that want to provide the following to the SDR support team: Assessor Info Changes County Seal to be printed on SDR forms. County Form Header info to appear on the SDR Forms County Contact Info to be listed on the website. County Filing instructions to be listed on the web site. If counties do not provide this data for 2023, 2022 data will be used.	Done
7	01/07/2023	Equipment Categories and Depreciation Tables must be provided by CAA to SDR/e-SDR Support team to be converted and uploaded for 2023 filing season.	Done
8	01/16/2023	2023 SDR/e-SDR Test site will go live for 2023 filing season and be available to county users.	Done
9	01/23/2023	2023 SDR/e-SDR Production site will go live for the 2023 filing season and will be available to county users. Defaults e-SDR filing season opening dates will be set to 02/01/2023. SDR/e-SDR Production will be ready for county users to upload account files and set up the e-SDR filing season opening date as needed. Also, counties can upload cost files and/or prior year processed BPSV bundles.	Done
10	02/27/2023	BPSV aircraft factors must be provided by CAA to SDR/e-SDR/BPSV support team to be distributed with the 2023 BPSV tool in proper format.	Done
11	03/06/2023 04/01/2023	BPSV enhancements and testing must be completed for 2023 BPSV tool.	Done
12	03/15/2023 04/05/2023	2023 BPSV VERSION 17 will be ready for county users to download and use.	Done
13	07/01/2022 – 06/30/2023	Operations and Helpdesk Support is continually in progress 24/7/365.	Done

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

SDR/E-SDR 2022-23 FY TAXPAYERS' PORTAL RELEASE SCHEDULE

Since going live on 01/23/2017, SDR/E-SDR/BPSV Taxpayers' Portal had a total of **54** releases over 2016-22 FY (6). For 2022-23 FY we had 4 scheduled releases for SDR/E-SDR/BPSV Taxpayers' Portal as seen below:

#	Release	Description	Status
55	R 1.10.0 2023-01-23 <u>Scheduled</u>	<i>2023 SDR 2.0 PROD Environment Go Live (55th release)</i> IMP: Update categories and factor tables, IMP: PDF forms, IMP: county logos, county information IMP: Statement Storage Refactored FIX: Various application bug fixes	<u>Done</u>
56	R 1.10.1 2023-01-31 <u>Scheduled</u>	<i>2023 SDR 2.0 Improvements and Hotfixes (56th release)</i> IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>Done</u>
57	R 1.10.2 2023-02-28 <u>Scheduled</u>	<i>2023 SDR 2.0 Improvements and Hotfixes (57th release)</i> IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>Done</u>
58	R 1.10.3 2023-03-31 <u>Scheduled</u>	<i>2023 SDR 2.0 Improvements and Hotfixes (58th release)</i> IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>Done</u>

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

SDR/E-SDR 2022-23 FY COUNTIES' PORTAL RELEASE SCHEDULE

Since going live on 01/23/2017, SDR/E-SDR/BPSV Counties' Portal had a total of **47** releases over 2016-22 FY (6). For 2022-23 FY we planned 4 scheduled releases for SDR/E-SDR/BPSV Counties' Portal as seen below:

#	Release	Description	Status
48	R 1.10.0 2023-01-23 <u>Scheduled</u>	<i>2023 SDR 2.0 PROD Environment Go Live (48th release)</i> IMP: Update categories and factor tables, PDF forms, county logos, county information IMP: Statement Storage Refactored FIX: Various application bug fixes	<u>Done</u>
49	R 1.10.1 2023-02-1 <u>Scheduled</u>	<i>2023 SDR 2.0 Improvements and Hotfixes (49th release)</i> IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>Done</u>
50	R 1.10.2 2023-03-01 <u>Scheduled</u>	<i>2023 SDR 2.0 Improvements and Hotfixes (50th release)</i> IMP: county logos, county information IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>Done</u>
51	R 1.10.3 2023-04-01 <u>Scheduled</u>	<i>2023 SDR 2.0 Improvements and Hotfixes (51st release)</i> IMP: Miscellaneous improvements FIX: Various application bug fixes	<u>Done</u>

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

BPSV 2022-23 FY SOFTWARE RELEASE SCHEDULE

BPSV Tool had a total of **19** releases over 2015-22 fiscal (7) years. For 2022-23 FY we planned 2 scheduled releases for BPSV 2023 (v17) Tool as seen below:

#	Release	Description	Status
20	R 17.0.0 2023-03-15 2023-04-05 <u>Scheduled</u>	2023 BPSV 17 Release Go Live (20th release) all completed 2023 feature release with 2023: - Equipment Categories - Equipment Depreciation Factors Tables - 571 L,A,F,R, LA Forms and supported schedules - County Information and Seals - Windows 11 and .Net upgrades	<u>Done</u>
21	R 17.0.1 2023-04-01 2023-06-30 <u>Scheduled</u>	2023 BPSV 17 Improvements and Fixes (21st release) - IMP: Miscellaneous improvements - FIX: Various application bug fixes - Final Windows 11 and .Net upgrades	<u>Done</u>

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

IMPACT AND ACTION ITEMS

BPSV (BUSINESS PROPERTY VIEWING AND PROCESSING TOOL) UPGRADE

BPSV Tool was developed and released in 2007 (15 years ago) to run on Windows XP, and upgraded in 2009 to run on Windows 7, however, to officially be Windows 10 fully compliant, BPSV and its third-party components must be upgraded again. With 2017 BPSV version (12.x), the SDR support team conducted some small tweaks to make it run unofficially on Windows 10, this is the current state of the application currently.

BPSV Tool and its software components upgrade is a high impact item that will fully be completed in 2022-23 fiscal year. SDR/e-SDR/BPSV support team evaluated the effort and provided an \$75K estimated cost to the coordinating County (San Bernardino) subject to Microsoft current platform and third-party vendors components. This BPSV Upgrade effort officially allows BPSV to run on Windows 10, 11 and future versions of Windows for the next 5 years with a newer .net framework and newer third-party components if newer versions are available. This item was partly completed with BPSV 2022 (v16) deployed on 4/18/2022 and with the last piece was completed when BPSV 2023 (v17) was deployed by end of 2022-23 FY.

COUNTIES PARTICIPATION IN SHARED SERVICES AFFECTING PARTICIPATION COST

In 2022-23 FY counties participation has change possible affecting individual counties cost for next fiscal years:

- **2022-23 FY e-SDR Participation: 21 counties out of 58 (36%) participation vs 22 in 2021-22 FY**
- **2021-22 FY SDR Participation: 37 counties out of 58 (64%) participation vs 38 in 2021-22 FY**

Thank you everyone on behalf of the Ad-Hoc Committee for your unwavering help and support. Our shared systems are stable and cost effective to taxpayers and counties, and we are moving forward improving taxpayers and counties relations using modern technologies even after a few difficult pandemic years.

Chris Wilhite, Coordinator and San Bernardino County Assessor-Recorder-County Clerk
ct: Ad Hoc Sub-Committee on Electronic Filings

Below are the Statewide Counties participation details for the 9 fiscal years including 2023-24 FY:

[illegible]

Note: YoY changes are marked in blue.

APPENDIX B: SDR/E-SDR GENERAL STATISTICS FOR 2023 FILING SEASON

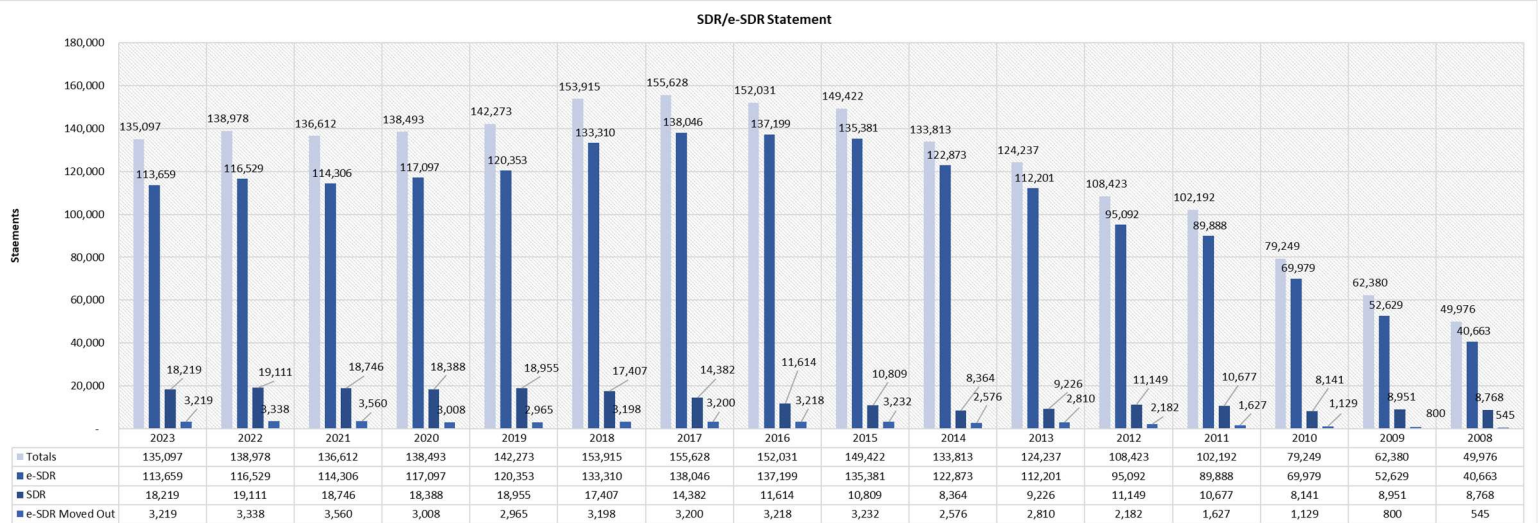
There are **thirty-eight (37)** participating counties out of fifty-eight (58) participating using **SDR shared services**, which is **64%** county participation.

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

135,097 business property statements were submitted in 37 counties, bringing the overall total to **2,006,477** business property statements, this is **-2.79% YoY decrease**.

Table and chart below show Business Property Statements counts for all 19 filing seasons:

#	Year	SDR	e-SDR	e-SDR Moved Out	571A	571F	571R	571L(A)	Totals	Yr to Yr Change
1	2023	18,219	113,659	3,219	1,231	1,760	2,287	129,803	135,097	-2.79%
2	2022	19,111	116,529	3,338	1,258	1,838	1,796	134,069	138,978	1.73%
3	2021	18,746	114,306	3,560	1,224	2,044	1,636	131,689	136,612	-1.36%
4	2020	18,388	117,097	3,008	1,109	2,160	1,737	133,468	138,493	-2.66%
5	2019	18,955	120,353	2,965	1,096	2,117	1,774	137,258	142,273	-7.56%
6	2018	17,407	133,310	3,198	1,161	2,234	1,890	148,603	153,915	-1.10%
7	2017	14,382	138,046	3,200	1,041	3,266	1,862	149,425	155,628	2.37%
8	2016	11,614	137,199	3,218	964	3,413	1,898	145,695	152,031	1.75%
9	2015	10,809	135,381	3,232	937	2,735	1,722	143,973	149,422	11.66%
10	2014	8,364	122,873	2,576	787	2,806	1,310	128,908	133,813	7.71%
11	2013	9,226	112,201	2,810	645	2,493	1,244	119,806	124,237	14.59%
12	2012	11,149	95,092	2,182	527	1,434	1,113	105,273	108,423	6.10%
13	2011	10,677	89,888	1,627	468	675	630	100,415	102,192	28.95%
14	2010	8,141	69,979	1,129	389	577	482	77,801	79,249	27.04%
15	2009	8,951	52,629	800	300	468	370	61,242	62,380	24.82%
16	2008	8,768	40,663	545	231	297	226	49,222	49,976	42.90%
17	2007	7,615	27,105	253	195	253	273	34,252	34,973	352.67%
18	2006	7,726	-	-	-	-	-	7,726	7,726	629.56%
19	2005	1,059	-	-	-	-	-	1,059	1,059	N/A
Total		229,307	1,736,310	40,860	13,563	30,570	22,250	1,939,687	2,006,477	



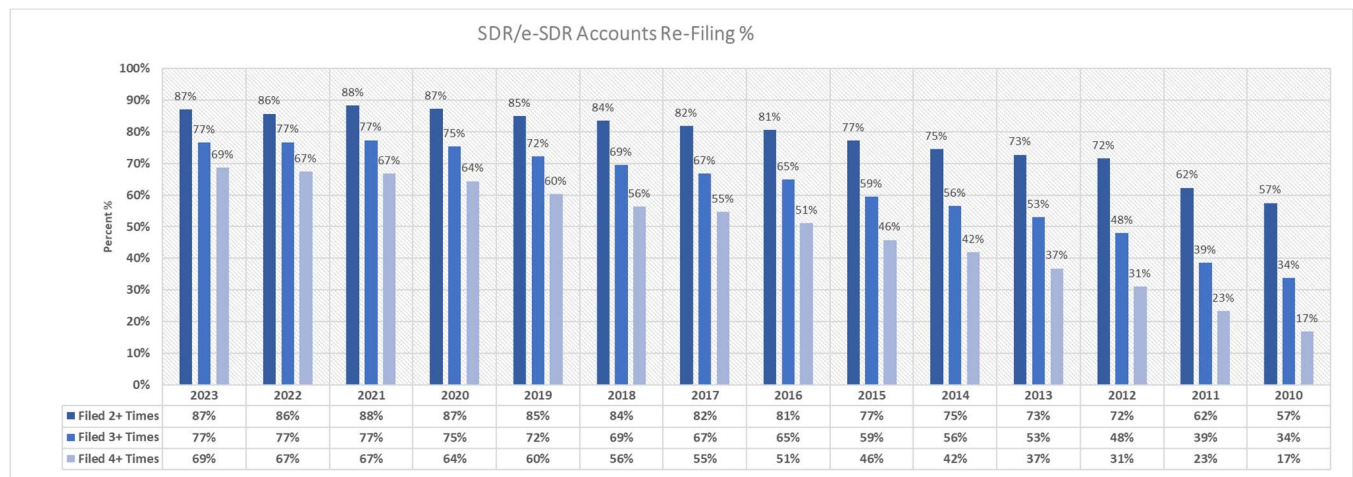
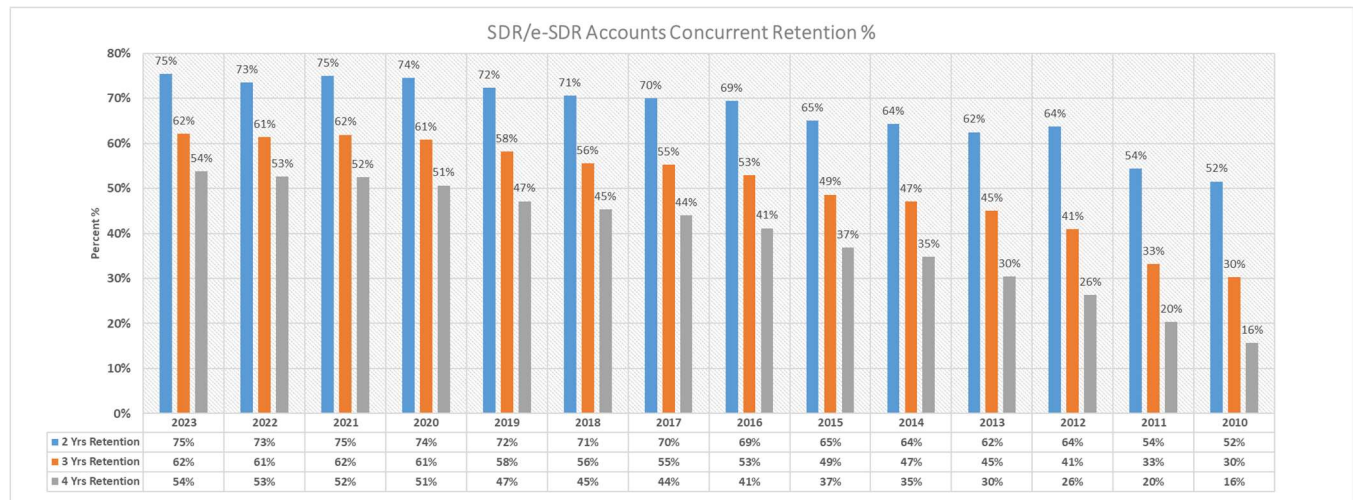
APPENDIX C: SDR/E-SDR DETAILED STATISTICS FOR 2023 FILING SEASON

#	County Code	Year	County	SDR Participate	e-SDR Participate	SDR Submitted	e_SDR Submitted	e_SDR Movedout	571A	571F	571R	571L	total statements	% of Total
1	30	2023	Orange	Yes	Yes	1,673	37,124	1,111	-	14	676	38,107	39,908	29.54%
2	36	2023	San Bernardino	Yes	Yes	962	12,406	247	54	-	-	13,314	13,615	10.08%
3	34	2023	Sacramento	Yes	Yes	829	11,670	306	119	-	162	12,218	12,805	9.48%
4	1	2023	Alameda	Yes	Yes	865	9,005	207	-	-	456	9,414	10,077	7.46%
5	7	2023	Contra Costa	Yes	Yes	550	9,188	279	-	-	-	9,738	10,017	7.41%
6	10	2023	Fresno	Yes	Yes	519	6,654	205	-	1,063	251	5,859	7,378	5.46%
7	41	2023	San Mateo	Yes	Yes	381	5,709	182	-	22	115	5,953	6,272	4.64%
8	19	2023	Los Angeles	Yes	No	5,436	-	-	-	-	-	5,436	5,436	4.02%
9	15	2023	Kern	Yes	Yes	462	4,521	120	675	-	19	4,289	5,103	3.78%
10	40	2023	San Luis Obispo	Yes	Yes	168	4,046	118	-	187	47	3,980	4,332	3.21%
11	56	2023	Ventura	Yes	Yes	488	3,183	64	-	-	-	3,671	3,735	2.76%
12	21	2023	Marin	Yes	Yes	143	2,911	115	15	-	34	3,005	3,169	2.35%
13	48	2023	Solano	Yes	Yes	250	2,548	100	91	-	50	2,657	2,898	2.15%
14	23	2023	Mendocino	Yes	Yes	39	2,491	118	252	-	351	1,927	2,648	1.96%
15	51	2023	Sutter	Yes	Yes	56	1,218	29	-	372	40	862	1,303	0.96%
16	33	2023	Riverside	Yes	No	1,132	-	-	-	-	-	1,132	1,132	0.84%
17	43	2023	Santa Clara	Yes	No	961	-	-	-	-	-	961	961	0.71%
18	54	2023	Tulare	Yes	Yes	213	376	7	-	-	2	587	596	0.44%
19	37	2023	San Diego	Yes	No	453	-	-	-	-	-	453	453	0.34%
20	38	2023	San Francisco	Yes	No	386	-	-	-	-	-	386	386	0.29%
21	39	2023	San Joaquin	Yes	No	357	-	-	-	-	-	357	357	0.26%
22	55	2023	Tuolumne	Yes	Yes	22	301	4	2	-	3	318	327	0.24%
23	31	2023	Placer	Yes	No	279	-	-	-	-	-	279	279	0.21%
24	50	2023	Stanislaus	Yes	No	259	-	-	-	-	-	259	259	0.19%
25	49	2023	Sonoma	Yes	No	239	-	-	-	-	-	239	239	0.18%
26	42	2023	Santa Barbara	Yes	No	236	-	-	-	-	-	236	236	0.17%
27	27	2023	Monterey	Yes	No	216	-	-	-	-	-	216	216	0.16%
28	13	2023	Imperial	Yes	Yes	117	60	1	-	-	48	129	178	0.13%
29	5	2023	Calaveras	Yes	Yes	29	120	1	-	2	2	145	150	0.11%
30	25	2023	Modoc	Yes	Yes	8	128	5	-	71	4	61	141	0.10%
31	24	2023	Merced	Yes	No	137	-	-	-	-	-	137	137	0.10%
32	9	2023	El Dorado	Yes	No	114	-	-	-	-	-	114	114	0.08%
33	57	2023	Yolo	Yes	No	113	-	-	-	-	-	113	113	0.08%
34	45	2023	Shasta	Yes	No	99	-	-	-	-	-	99	99	0.07%
35	8	2023	Del Norte	Yes	No	13	-	-	-	-	-	13	13	0.01%
36	3	2023	Amador	Yes	Yes	12	-	-	-	-	-	12	12	0.01%
37	22	2023	Mariposa	Yes	Yes	3	-	-	-	-	-	3	3	0.00%
38	2	2023	Alpine	No	No	-	-	-	-	-	-	-	-	0.00%
39	4	2023	Butte	No	No	-	-	-	-	-	-	-	-	0.00%
40	6	2023	Colusa	No	No	-	-	-	-	-	-	-	-	0.00%
41	11	2023	Glenn	No	No	-	-	-	-	-	-	-	-	0.00%
42	12	2023	Humboldt	No	No	-	-	-	-	-	-	-	-	0.00%
43	14	2023	Inyo	No	No	-	-	-	-	-	-	-	-	0.00%
44	16	2023	Kings	No	No	-	-	-	-	-	-	-	-	0.00%
45	17	2023	Lake	No	No	-	-	-	-	-	-	-	-	0.00%
46	18	2023	Lassen	No	No	-	-	-	-	-	-	-	-	0.00%
47	20	2023	Madera	No	No	-	-	-	-	-	-	-	-	0.00%
48	26	2023	Mono	No	No	-	-	-	-	-	-	-	-	0.00%
49	28	2023	Napa	No	No	-	-	-	-	-	-	-	-	0.00%
50	29	2023	Nevada	No	No	-	-	-	-	-	-	-	-	0.00%
51	32	2023	Plumas	No	No	-	-	-	-	-	-	-	-	0.00%
52	35	2023	San Benito	No	No	-	-	-	-	-	-	-	-	0.00%
53	44	2023	Santa Cruz	No	No	-	-	-	-	-	-	-	-	0.00%
54	46	2023	Sierra	No	No	-	-	-	-	-	-	-	-	0.00%
55	47	2023	Siskiyou	No	No	-	-	-	-	-	-	-	-	0.00%
56	52	2023	Tehama	No	No	-	-	-	-	-	-	-	-	0.00%
57	53	2023	Trinity	No	No	-	-	-	-	-	-	-	-	0.00%
58	58	2023	Yuba	No	No	-	-	-	-	-	-	-	-	0.00%
Total				37	21	18,219	113,659	3,219	1,208	1,731	2,260	126,679	135,097	100.00%

APPENDIX D: SDR/E-SDR BUSINESS RE-FILE RATES FOR 2023 SEASON

The filter retention rate for taxpayers filing two (2) consecutive years increased from 73% in 2022 to **75% in 2023**. Filers that filed two times or more, increased from 86% in 2022 to **87%** in 2023.

#	Year	Total Statements	Total Accounts	Accounts Amended	Filed 2 years in row		Filed 3 years in row		Filed 4 years in row		Since 2005					
					Count Filed 2 yrs	Retention %	Count Filed 3 yrs	Retention %	Count Filed 4 yrs	Retention %	Filed 2+ Count	Filed 2+ %	Filed 3+ Count	Filed 3+ %	Filed 4+ Count	Filed 4+ %
1	2023	135,097	131,000	4,097	98,755	75%	81,395	62%	70,473	54%	114,057	87%	100,429	77%	89,877	69%
2	2022	138,978	135,283	3,695	99,373	73%	82,952	61%	71,207	53%	115,923	86%	103,765	77%	91,270	67%
3	2021	136,612	133,903	2,709	100,316	75%	82,867	62%	70,264	52%	118,229	88%	103,559	77%	89,476	67%
4	2020	138,493	134,722	3,771	100,347	74%	81,882	61%	68,220	51%	117,502	87%	101,542	75%	86,702	64%
5	2019	142,273	137,433	4,840	99,326	72%	79,865	58%	64,799	47%	116,659	85%	99,265	72%	82,946	60%
6	2018	153,915	149,040	4,875	105,237	71%	82,815	56%	67,558	45%	124,496	84%	103,547	69%	84,063	56%
7	2017	155,628	152,058	3,570	106,446	70%	83,998	55%	66,857	44%	124,441	82%	101,527	67%	83,045	55%
8	2016	152,031	149,081	2,950	103,412	69%	78,919	53%	61,374	41%	120,202	81%	96,780	65%	76,310	51%
9	2015	149,422	146,405	3,017	95,189	65%	71,171	49%	54,018	37%	113,007	77%	87,014	59%	66,990	46%
10	2014	133,813	131,022	2,791	84,249	64%	61,650	47%	45,647	35%	97,642	75%	73,987	56%	54,816	42%
11	2013	124,237	121,143	3,094	75,686	62%	54,577	45%	36,844	30%	88,086	73%	64,196	53%	44,558	37%
12	2012	108,423	105,524	2,899	67,221	64%	43,174	41%	27,747	26%	75,535	72%	50,625	48%	32,714	31%
13	2011	102,192	99,806	2,386	54,304	54%	33,083	33%	20,330	20%	62,145	62%	38,556	39%	23,334	23%
14	2010	79,249	77,312	1,937	39,826	52%	23,397	30%	12,120	16%	44,424	57%	26,120	34%	13,036	17%
15	2009	62,380	60,506	1,874	29,579	49%	14,501	24%	1,136	2%	32,258	53%	15,338	25%	2,023	3%
16	2008	49,976	47,480	2,496	19,432	41%	1,733	4%	69	0%	19,760	42%	2,231	5%	124	0%
17	2007	34,973	33,515	1,458	2,666	8%	248	1%	-	0%	2,688	8%	287	1%	43	0%
18	2006	7,726	4,039	3,687	285	7%	-	0%	-	0%	285	7%	30	1%	21	1%
19	2005	1,059	657	402	-	-	-	0%	-	0%	-	0%	-	0%	-	0%
Total		2,006,477	1,949,929	56,548												



APPENDIX E: SDR/E-SDR STATEMENTS SUBMITTED FOR 2023 SEASON

Table below shows the counties BPS counts for 2023, 2022 and 2021 filing seasons:

#	County Code	County Name	SDR Participation	e-SDR Participation	2023 SDR/e-SDR Statements	2022 SDR/e-SDR Statements	2021 SDR/e-SDR Statements	Growth % 2023 vs. 2022	Growth % 2023 vs. 2021	2023 Accounts Uploaded	2023 Accounts % Filed
1	1	Alameda	Yes	Yes	10,077	10,328	9,221	-2.43%	9.28%	36,984	27.25%
2	2	Alpine	No	No	-	-	-	-	-	-	-
3	3	Amador	Yes	Yes	12	12	16	0.00%	-25.00%	-	-
4	4	Butte	No	No	-	-	-	-	-	-	-
5	5	Calaveras	Yes	Yes	150	159	153	-5.66%	-1.96%	2,659	5.64%
6	6	Colusa	No	No	-	-	-	-	-	-	-
7	7	Contra Costa	Yes	Yes	10,017	10,455	10,573	-4.19%	-5.26%	14,784	67.76%
8	8	Del Norte	Yes	No	13	12	9	8.33%	44.44%	-	-
9	9	El Dorado	Yes	No	114	107	80	6.54%	42.50%	-	-
10	10	Fresno	Yes	Yes	7,378	7,695	8,075	-4.12%	-8.63%	27,218	27.11%
11	11	Glenn	No	No	-	-	-	-	-	-	-
12	12	Humboldt	No	No	-	-	-	-	-	-	-
13	13	Imperial	Yes	Yes	178	193	148	-7.77%	20.27%	201	88.56%
14	14	Inyo	No	No	-	-	-	-	-	-	-
15	15	Kern	Yes	Yes	5,103	5,194	5,161	-1.75%	-1.12%	10,827	47.13%
16	16	Kings	No	No	-	-	-	-	-	-	-
17	17	Lake	No	No	-	25	28	-100.00%	-100.00%	-	-
18	18	Lassen	No	No	-	-	-	-	-	-	-
19	19	Los Angeles	Yes	No	5,436	5,324	5,194	2.10%	4.66%	96,452	5.64%
20	20	Madera	No	No	-	-	-	-	-	-	-
21	21	Marin	Yes	Yes	3,169	4,530	4,513	-30.04%	-29.78%	8,597	36.86%
22	22	Mariposa	Yes	Yes	3	4	-	-25.00%	-	-	-
23	23	Mendocino	Yes	Yes	2,648	2,833	2,326	-6.53%	13.84%	6,722	39.39%
24	24	Merced	Yes	No	137	135	121	1.48%	13.22%	-	-
25	25	Modoc	Yes	Yes	141	123	102	14.63%	38.24%	982	14.36%
26	26	Mono	No	No	-	-	-	-	-	-	-
27	27	Monterey	Yes	No	216	224	219	-3.57%	-1.37%	-	-
28	28	Napa	No	No	-	-	-	-	-	-	-
29	29	Nevada	No	No	-	-	-	-	-	-	-
30	30	Orange	Yes	Yes	39,908	41,737	41,141	-4.38%	-3.00%	110,650	36.07%
31	31	Placer	Yes	No	279	296	284	-5.74%	-1.76%	6,478	4.31%
32	32	Plumas	No	No	-	-	-	-	-	-	-
33	33	Riverside	Yes	No	1,132	1,155	1,147	-1.99%	-1.31%	-	-
34	34	Sacramento	Yes	Yes	12,805	13,328	12,959	-3.92%	-1.19%	30,699	41.71%
35	35	San Benito	No	No	-	-	-	-	-	-	-
36	36	San Bernardino	Yes	Yes	13,615	13,542	14,071	0.54%	-3.24%	22,387	60.82%
37	37	San Diego	Yes	No	453	560	353	-19.11%	28.33%	-	-
38	38	San Francisco	Yes	No	386	414	428	-6.76%	-9.81%	33,070	1.17%
39	39	San Joaquin	Yes	No	357	351	357	1.71%	0.00%	-	-
40	40	San Luis Obispo	Yes	Yes	4,332	4,204	4,271	3.04%	1.43%	8,673	49.95%
41	41	San Mateo	Yes	Yes	6,272	5,855	5,884	7.12%	6.59%	11,199	56.01%
42	42	Santa Barbara	Yes	No	236	259	246	-8.88%	-4.07%	-	-
43	43	Santa Clara	Yes	No	961	951	1,046	1.05%	-8.13%	39,893	2.41%
44	44	Santa Cruz	No	No	-	-	-	-	-	-	-
45	45	Shasta	Yes	No	99	111	100	-10.81%	-1.00%	-	-
46	46	Sierra	No	No	-	-	-	-	-	-	-
47	47	Siskiyou	No	No	-	-	-	-	-	-	-
48	48	Solano	Yes	Yes	2,898	3,015	2,973	-3.88%	-2.52%	6,416	45.17%
49	49	Sonoma	Yes	No	239	269	289	-11.15%	-17.30%	-	-
50	50	Stanislaus	Yes	No	259	280	270	-7.50%	-4.07%	11,031	2.35%
51	51	Sutter	Yes	Yes	1,303	1,323	1,339	-1.51%	-2.69%	2,765	47.12%
52	52	Tehama	No	No	-	-	-	-	-	-	-
53	53	Trinity	No	No	-	-	-	-	-	-	-
54	54	Tulare	Yes	Yes	596	634	442	-5.99%	34.84%	651	91.55%
55	55	Tuolumne	Yes	Yes	327	339	294	-3.54%	11.22%	990	33.03%
56	56	Ventura	Yes	Yes	3,735	2,893	2,701	29.10%	38.28%	12,265	30.45%
57	57	Yolo	Yes	No	113	109	78	3.67%	44.87%	-	-
58	58	Yuba	No	No	-	-	-	-	0.00%	-	-
Totals			37	21	135,097	138,978	136,612	-2.79%	-1.11%	502,593	26.88%
					2023 SDR/e-SDR Statements	2022 SDR/e-SDR Statements	2021 SDR/e-SDR Statements	Growth % 2023 vs. 2022	Growth % 2023 vs. 2021	2023 Accounts Uploaded	2023 Accounts % Filed

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

APPENDIX F: SDR ACTIVITY BY BULK FILLER FOR 2023 FILLING SEASON

Table below shows registered users' activity of bulk fillers for 2023 filling seasons:

#	Contact Name	Contact Email	Contact Phone	Company	2023 SDR
1	Angelique Woods	angelique.woods@ryan.com	8668664186	Starbucks	1,894
2	Amanda Miranda	ptscompliance@ryan.com	8668664186	Ryan LLC	1544
3	Laina Borowski	laina.borowski@ey.com	4019423470	Ernst & Young LLP	1354
4	Pamela Carley	pcarley@propertyvaluationservices.net	9132391052	Property Valuation Services	1158
5	Altus Group US Inc. Jacklyn Skovira	jacklyn.skovira@altusgroup.com	4105680762	Garfield Beach CVS, L.L.C.	1136
6	Kathy Fitch	Kathy.m.Fitch@chase.com	6142132085	JPMorgan Chase Bank NA	900
7	Leigh Farmer	jlfarmer@kpmg.com	503-820-6663	American Tower Corporation	748
8	Chasity Hanson	chasity.hanson@ryan.com	866-866-4186	Ryan LLC	705
9	Victoria Arensky	victoria.arensky@walgreens.com	8475274629	walgreens	697
10	Kari Goodell	Kari.goodell@ryan.com	918-932-1198	Ryan, LLC	582
11	Leigh Farmer	jlfarmer@kpmg.com	503-820-6663	SpectraSite Communications Inc	533
12	Gardenia Flores	gardenia.flores@ryan.com	8668664186	Speedway	456
13	Arsenio De La Cruz	adelacruz@publicstorage.com	8182448080	Public Storage	418
14	Patricia Buffington	pbuffington@riteaid.com	7179755852	Rite Aid Corporation	417
15	Nicole Maloy	nicole.maloy@ryan.com	9189321204	Ryan, LLC	414
16	Scott Eckhardt	scott.eckhardt@walmart.com	4792045512	Wal-Mart Stores Inc	323
17	Leo Villatoro	leo.villatoro@ryan.com	8322836903	Caliber Bodyworks, LLC	287
18	Chris Hidalgo	Property_Tax@gap.com	5054620033	Gap Inc & Subs	282
19	Leigh Farmer	jlfarmer@kpmg.com	5038206663	Grocery Outlet Inc	249
20	Michael English	menglish@innout.com	9495096200	In-N-Out Burgers	239
21	Ted Kolman	ted.kolman@mossadams.com	469-453-7125	Smart & Final	227
22	Vlad Mihal	vlad.mihal@fnf.com	904-513-6451	Chicago Title Company	221
23	Dusty San Miguel	Dusty.SanMiguel@Sci-us.com	713-525-7131	SCI Shared Resources, LLC	202
24	Patricia Ogari	Patricia.Ogari@invoke.tax	469-206-4255	Prime Comms Retail LLC	166
25	Erika Forchtner	eforchtner@fnf.com	9048548135	Rocky Mountain Support Services, Inc.	165
26	Dawn Miller	dmiller@footlocker.com	7179722939	Foot Locker	165
27	Melissa Whitlock-Cassell	melissa_whitlock@vfc.com	3364246247	VF Corporation	164
28	Sonya Tinault	sonya.tinault@ryan.com	6027147752	HFD No. 55, Inc.	159
29	Erika Forchtner	eforchtner@fnf.com	9048548135	Fidelity National Title Company	151
30	Jonathan Lee	jolee@24hourfit.com	9255433377	24 Hour Fitness USA, Inc.	151
31	Jasmine Mei	us-porttaxsaltpttiag@KPMG.com	9712851188	The Pep Boys - Manny, Moe & Jack of California	142
32	Jasmine Mei	jmei@kpmg.com	5088206764	Avaya, Inc.	137
33	Christian Renner	taxdepartment@anthem.com	3174886625	The Athem Companies, Inc.	135
34	Jasmine Mei	us-porttaxsaltmsi@KPMG.com	5038206764	Michaels Stores, Inc.	134
35	Todd Jordan	Toddj@osgtax.com	4693261401	OSG	131
36	Jasmine Mei	jmei@kpmg.com	5038206764	Ortho Clinical Diagnostics Inc	123
37	Doug Todd	tax@finishline.com	317-899-1022	The Finish Line Inc	122
38	Tracy Arnold	tax_department_email@discounttire.com	4806066708	Southern California Discount Tire Co Inc	122
39	ALEXIS YOUNG	propertytax@ur.com	8132696514	UNITED RENTALS NORTH AMERICA INC	115
40	Diane Alvarez	diane.alvarez@cbre.com	4699776500	CBRE, Inc	105
41	TRACY PELLETIER	tpelletier@darden.com	4072454916	N & D RESTAURANTS INC	101
42	INES PEEPLES	IPEEPLS@ZALECORP.COM	9725804304	ZALE DELAWARE, INC	89
43	Elizabeth Gomez	egomez@schoolsfirstfcu.org	714-258-4000	SchoolsFirst FCU	85
44	Cecilia Morisak	aurora@invoke.tax	330-562-3335	ESA P Portfolio LLC	82
45	Janet Powers	Janet.Powers@Ryan.com	9189321195	Ryan, LLC	59
46	Julie Folkerts	juliefolkerts@umpquabank.com	503-268-6673	Umpqua Bank	58
47	Amisha Bhakta	Andrew.Rivera-vazquez@ryan.com	866-866-4186	Stanley Convergent Security Solutions Inc	49
48	Kevin Kamfar	amitsinha@mfpoer.com	949-556-9003	Marvin F. Poer	47
49	Erika Forchtner	eforchtner@fnf.com	9048548135	Lawyers Title Company	44
50	Erika Forchtner	eforchtner@fnf.com	9048548135	Ticor Title Company of CA	42
51	DAVID READY	Tax@dswinc.com	6148721344	DSW SHOE WAREHOUSE, INC	36
52	Erika Forchtner	eforchtner@fnf.com	9048548135	Fidelity National Title Company of CA	35
53	Boryana Stefanova	propertytax@eplus.com	7039848476	ePlus Group Inc	31
54	Tristan Vick	tax@raisingcanes.com	9727693231	Raising Canes Restaurants LLC	30
55	CARLA CHESTER	CHESTER@AEGISTAX.COM	6154672182	AEGIS GROUP LLC	14
56	William Lynch	william.lynch@selectcomfort.com	7635517011	Select Comfort Retail Corporation	12
57	Gina Sciscente	gsciscente@kpmg.com	916-551-3058	Xilinx, Inc	11
58	Scott Roper	scott.fisher@atlasair.com	9147018243	Atlas Air, Inc.	11
59	Erika Forchtner	eforchtner@fnf.com	9048548135	Commonwealth Land Title Company	7
60	Scott Roper	scott.ropar@atlasair.com	9147018243	Polar Air Cargo Worldwide, Inc.	2
61	Jasmine Mei	us-porttaxsaltpttiag@KPMG.com	9712851188	PB Acquisition Company Alameda LLC	1
					18,219

APPENDIX G: SDR/E-SDR STATEMENT TYPES SUBMITTED

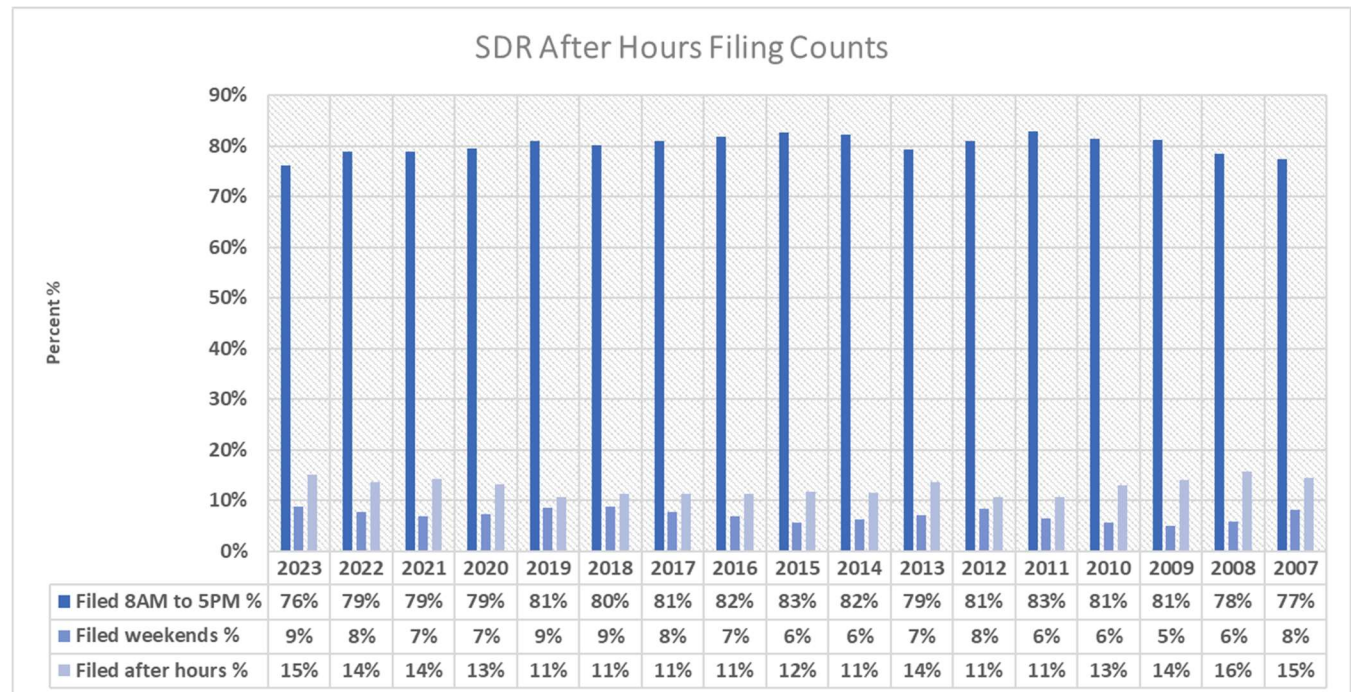
Table below shows the counties BPS counts by type and county for all 19 seasons (2005-2023):

#	Code	County	SDR	e-SDR	SDR Statements	e-SDR Statements	e-SDR Movedout	571A	571F	571R	571L	Total	% of Total
1	30	Orange	Yes	Yes	22,770	612,113	16,155	22	216	8,875	625,770	651,038	32.45%
2	36	San Bernardino	Yes	Yes	12,236	196,304	3,469	659	3	-	207,878	212,009	10.57%
3	34	Sacramento	Yes	Yes	10,560	134,664	3,057	1,168	-	2,004	142,052	148,281	7.39%
4	1	Alameda	Yes	Yes	10,520	114,178	2,111	2	-	456	124,240	126,809	6.32%
5	7	Contra Costa	Yes	Yes	8,258	107,754	3,138	2	-	-	116,010	119,150	5.94%
6	10	Fresno	Yes	Yes	6,205	86,497	2,007	-	13,558	2,339	76,805	94,709	4.72%
7	33	Riverside	Yes	No	14,202	74,031	1,381	2	801	1,784	85,646	89,614	4.47%
8	41	San Mateo	Yes	Yes	5,501	64,425	1,436	-	108	544	69,274	71,362	3.56%
9	39	San Joaquin	Yes	No	4,107	64,499	1,786	1	9,196	-	59,409	70,392	3.51%
10	19	Los Angeles	Yes	No	64,653	15	-	-	-	-	64,668	64,668	3.22%
11	15	Kern	Yes	Yes	4,705	57,114	1,248	6,899	-	76	54,844	63,067	3.14%
12	40	San Luis Obispo	Yes	Yes	2,114	50,519	1,069	3	1,485	362	50,783	53,702	2.68%
13	21	Marin	Yes	Yes	2,043	44,231	1,022	253	-	460	45,561	47,296	2.36%
14	56	Ventura	Yes	Yes	6,058	26,198	588	-	1	3	32,252	32,844	1.64%
15	23	Mendocino	Yes	Yes	508	29,957	872	2,678	-	2,628	25,159	31,337	1.56%
16	48	Solano	Yes	Yes	2,080	17,469	555	534	-	284	18,731	20,104	1.00%
17	9	El Dorado	Yes	No	1,055	14,815	215	569	1	746	14,554	16,085	0.80%
18	57	Yolo	Yes	No	1,204	13,322	273	1	790	622	13,113	14,799	0.74%
19	43	Santa Clara	Yes	No	13,557	-	-	-	-	-	13,557	13,557	0.68%
20	51	Sutter	Yes	Yes	500	8,444	110	11	2,900	258	5,775	9,054	0.45%
21	37	San Diego	Yes	No	6,730	-	-	-	-	-	6,730	6,730	0.34%
22	29	Nevada	No	No	256	6,374	77	1	53	85	6,491	6,707	0.33%
23	38	San Francisco	Yes	No	5,776	-	-	-	-	-	5,776	5,776	0.29%
24	17	Lake	No	No	202	5,364	153	17	745	97	4,707	5,719	0.29%
25	31	Placer	Yes	No	3,400	2	-	-	-	1	3,401	3,402	0.17%
26	49	Sonoma	Yes	No	3,280	-	-	-	-	-	3,280	3,280	0.16%
27	54	Tulare	Yes	Yes	1,946	1,172	20	-	-	3	3,115	3,138	0.16%
28	42	Santa Barbara	Yes	No	2,763	-	-	-	-	-	2,763	2,763	0.14%
29	27	Monterey	Yes	No	2,647	-	-	-	-	-	2,647	2,647	0.13%
30	50	Stanislaus	Yes	No	2,500	-	-	-	-	-	2,500	2,500	0.12%
31	5	Calaveras	Yes	Yes	165	2,017	21	-	52	19	2,111	2,203	0.11%
32	26	Mono	No	No	43	1,407	24	-	-	1	1,449	1,474	0.07%
33	24	Merced	Yes	No	1,447	-	-	-	-	-	1,447	1,447	0.07%
34	13	Imperial	Yes	Yes	972	453	6	-	1	263	1,161	1,431	0.07%
35	25	Modoc	Yes	Yes	49	1,285	27	473	214	44	603	1,361	0.07%
36	45	Shasta	Yes	No	1,308	-	-	-	-	-	1,308	1,308	0.07%
37	55	Tuolumne	Yes	Yes	151	897	25	12	3	9	1,024	1,073	0.05%
38	3	Amador	Yes	Yes	157	785	14	18	-	2	922	956	0.05%
39	44	Santa Cruz	No	No	724	-	-	-	-	-	724	724	0.04%
40	28	Napa	No	No	382	-	-	-	-	-	382	382	0.02%
41	20	Madera	No	No	344	-	-	-	-	-	344	344	0.02%
42	16	Kings	No	No	338	-	-	-	-	-	338	338	0.02%
43	4	Butte	No	No	337	-	-	-	-	-	337	337	0.02%
44	8	Del Norte	Yes	No	177	-	-	-	-	-	177	177	0.01%
45	12	Humboldt	No	No	109	-	-	-	-	-	109	109	0.01%
46	47	Siskiyou	No	No	86	-	-	-	-	-	86	86	0.00%
47	32	Plumas	No	No	73	-	-	-	-	-	73	73	0.00%
48	52	Tehama	No	No	24	-	-	-	-	-	24	24	0.00%
49	18	Lassen	No	No	15	-	-	-	-	-	15	15	0.00%
50	35	San Benito	No	No	14	-	-	-	-	-	14	14	0.00%
51	58	Yuba	No	No	14	-	-	-	-	-	14	14	0.00%
52	22	Mariposa	Yes	Yes	11	-	-	-	-	-	11	11	0.00%
53	6	Colusa	No	No	8	-	-	-	-	-	8	8	0.00%
54	14	Inyo	No	No	8	-	-	-	-	-	8	8	0.00%
55	53	Trinity	No	No	3	4	1	-	-	2	5	8	0.00%
56	11	Glenn	No	No	7	-	-	-	-	-	7	7	0.00%
57	2	Alpine	No	No	2	1	-	1	-	-	2	3	0.00%
58	46	Sierra	No	No	3	-	-	-	-	-	3	3	0.00%
		Totals	37	21	229,307	1,736,310	40,860	13,326	30,127	21,967	1,900,197	2,006,477	100.00%

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

Table below shows the after-hours activity of BPS filings for all 19 seasons (2005-2023):

#	Year	Total Statements	Filed 8AM to 5PM	% Filed 8AM to 5PM	Filed Weekends	% Filed Weekends	Filed After Hours	% Filed After Hours
1	2023	135,097	102,896	76%	11,937	9%	20,264	15%
2	2022	138,978	109,518	79%	10,590	8%	18,870	14%
3	2021	136,612	107,656	79%	9,424	7%	19,532	14%
4	2020	138,493	110,064	79%	10,021	7%	18,408	13%
5	2019	142,273	115,073	81%	12,161	9%	15,039	11%
6	2018	153,915	123,190	80%	13,483	9%	17,242	11%
7	2017	155,628	125,999	81%	11,906	8%	17,723	11%
8	2016	152,031	124,471	82%	10,365	7%	17,195	11%
9	2015	149,422	123,548	83%	8,433	6%	17,441	12%
10	2014	133,813	110,177	82%	8,262	6%	15,374	11%
11	2013	124,237	98,527	79%	8,685	7%	17,025	14%
12	2012	108,423	87,843	81%	8,983	8%	11,597	11%
13	2011	102,192	84,659	83%	6,568	6%	10,965	11%
14	2010	79,249	64,536	81%	4,493	6%	10,220	13%
15	2009	62,380	50,599	81%	3,088	5%	8,693	14%
16	2008	49,976	39,191	78%	2,884	6%	7,901	16%
17	2007	34,973	27,053	77%	2,830	8%	5,090	15%
18	2006	7,726	5,030	65%	12	0%	2,684	35%
19	2005	1,059	1,053	99%	6	1%	-	0%
Total		2,006,477	1,611,083		144,131		251,263	



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

Table below shows registered users' activity of BPS filings for all 19 seasons (2005-2023):

#	Year	SDR Statements	e-SDR Statements	e-SDR Moved Out	Totals	SDR/e-SDR Statements By Reg. Users	SDR/e-SDR Reg. Users Count	SDR Statements By Reg. SDR Users	SDR Registered Users	e-SDR Statements By Reg. e-SDR Users	eSDR Registered Users	SDR Avg Statements per User	e-SDR Avg Statements per User
1	2023	18,219	113,659	3,219	135,097	22,643	2,152	18,217	61	4,426	2,091	298.64	2.12
2	2022	19,111	116,529	3,338	138,978	23,117	1,924	19,110	72	4,007	1,852	265.42	2.16
3	2021	18,746	114,306	3,560	136,612	22,815	1,758	18,745	81	4,070	1,678	231.42	2.43
4	2020	18,388	117,097	3,008	138,493	22,367	1,728	18,388	73	3,979	1,656	251.89	2.40
5	2019	18,955	120,353	2,965	142,273	23,087	1,508	18,955	69	4,132	1,440	274.71	2.87
6	2018	17,407	133,310	3,198	153,915	21,421	1,233	17,379	66	4,042	1,168	263.32	3.46
7	2017	14,382	138,046	3,200	155,628	18,520	986	14,382	62	4,138	925	231.97	4.47
8	2016	11,614	137,199	3,218	152,031	16,596	1,510	11,614	67	4,982	1,444	173.34	3.45
9	2015	10,809	135,381	3,232	149,422	15,476	1,487	10,809	40	4,667	1,448	270.23	3.22
10	2014	8,364	122,873	2,576	133,813	12,931	1,342	8,364	36	4,567	1,306	232.33	3.50
11	2013	9,226	112,201	2,810	124,237	14,218	1,513	9,226	31	4,992	1,483	297.61	3.37
12	2012	11,149	95,092	2,182	108,423	15,710	1,256	11,149	33	4,561	1,223	337.85	3.73
13	2011	10,677	89,888	1,627	102,192	14,948	1,338	10,677	36	4,271	1,303	296.58	3.28
14	2010	8,141	69,979	1,129	79,249	11,862	1,161	8,141	29	3,721	1,132	280.72	3.29
15	2009	8,951	52,629	800	62,380	12,112	920	8,951	35	3,161	886	255.74	3.57
16	2008	8,768	40,663	545	49,976	11,361	745	8,768	26	2,593	719	337.23	3.61
17	2007	7,615	27,105	253	34,973	10,853	1,660	7,615	26	3,238	1,634	292.88	1.98
18	2006	7,726	-	-	7,726	7,726	15	7,726	15	-	-	515.07	-
19	2005	1,059	-	-	1,059	1,059	5	1,059	5	-	-	211.80	-
Total		211,088	1,622,651	37,641	2,006,477	276,179		229,275		69,547		279.93	2.78

SDR/e-SDR Statement Filed by Registered Users

