

**MEMORANDUM OF UNDERSTANDING
REGARDING THE CALIFORNIA COUNTY ASSESSORS
SHARED SYSTEMS CONTRACTS
DOCUMENT CONTROL DATE: JUNE 28, 2024**

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is made and entered into this 28th day of June, 2024 by, between, and among the California Assessors’ Association (“**CAA**”), the undersigned California Counties (“**Counties**”) and the California Board of Equalization (“**BOE**”) (each individually a “**party**” and collectively the “**parties**”).

RECITALS

- A. The Counties previously entered into joint powers agreements to cooperatively provide for the procurement and contracting for a vendor to provide identified information technology services, systems support and maintenance services to support the assessment functions (“**Shared Services**”) performed by the California County Assessors (“**Participating Assessors**” or “**Assessor**”), each of which is an officer and agent of his or her respective County.
- B. The CAA currently and will continue to contract with the vendor on behalf of the Counties for the Shared Services in that certain Technical Services and Systems Maintenance Support Agreement, as amended (“**Shared Services Agreement**”). The scope of work for the Shared Services Agreement is attached as Attachment A to this Agreement and incorporated by this reference The Counties have and will continue to reimburse the CAA for their respective shares of costs for the Shared Services Agreement as outlined in this MOU.
- C. The parties desire to enter into this MOU to outline their respective participation, responsibilities, and duties for the Shared Services program and Shared Services Agreement.

TERMS

NOW, THEREFORE, the Parties, in consideration of the mutual promises set forth in this MOU, agree as follows:

- 1. Incorporation of Recitals. The Recitals set forth above are true, correct, and incorporated herein.

2. Purpose of Memorandum of Understanding. The purpose of this MOU is to outline the parties' respective participation, responsibilities, and duties for the Shared Services program and Shared Services Agreement.

3. Term. This MOU shall commence on July 1, 2024 and expire on June 30, 2026, unless otherwise terminated as provided herein. The parties may extend the term of this Agreement by written amendment. The Assessor for each County may approve such extended term for their respective County.

4. Administration.

a. This MOU shall be administered by the Vice-President of the CAA who shall be responsible for administering the Shared Services Agreement. A subcommittee shall be established by the CAA to oversee any material decisions of the Vice President under the Shared Services Agreement. The subcommittee may also request information from or provide direction to the Vice President regarding the Shared Services Agreement or this MOU.

b. The parties recognize that the costs associated with this MOU are shared costs approximately according to current e-Forms and BPS volume as detailed in **Attachment "B"**.

5. Payment For Performance. The CAA President is authorized to execute the Shared Services Agreement and to extend or amend the same. The annual not to exceed amount under the Shared Services Agreement shall be approved by the CAA and notice provided to the other parties.

Nothing in this MOU shall limit or prohibit the ability of a County from receiving extra data support services that are beyond the scope of this MOU, through the Shared Systems Agreement or otherwise. Such County shall be solely responsible for such costs as set forth in Section 6.

6. Participating Assessors' Share Of Costs. The respective share of the costs of services under this MOU to be paid by the Counties is as follows:

Ongoing/annual systems support and services costs: As provided for in Attachment B.

Each Assessor shall deposit his or her county's share of the first year's annual support costs of this MOU, in a project account to be established by the CAA, within thirty (30) days of the effective date of this MOU. Disbursements from this account shall be made only with the approval of the Vice President, who shall return any remaining principal and any accrued interest in the account upon expiration or termination of the MOU, in excess of account fees, to the Participating Assessors' Counties in proportion to the amount each contributed.

The Vice President shall provide to the Participating Assessors, upon request, copies of all billings submitted by and all payments made to any provider of services under this MOU. Payment of any unquestioned bill or item from a bill shall be made within sixty (60) days of receipt by the Vice President.

7. Records Retention. Individual property owner or similar data (the “**assessor records**”) shall be stored on-line for a term of seven (7) years, and each participant will provide notice to the Vice President in year six (6) to establish a single procedure with input from the Participating Assessors for the disposition of these records. This section shall survive the termination of this MOU.

8. Assessor Records.

Data collected pursuant to this MOU will not be shared between the parties except as authorized by the Revenue & Taxation Code; and each Assessor’s data is to be maintained separate and distinct to the individual County of each Assessor as provided by applicable law, including, but not limited to, Revenue & Taxation Code sections 408, 451 and 481.

The Vice President shall require that any provider of services contemplated by this MOU shall agree that records, data, information, materials, and forms are the property of the Assessors at all times and to maintain the confidentiality of all Assessor and County-related records and information pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this MOU. All such records and information shall be considered confidential and kept confidential by the provider(s) and its staff, agents and employees.

9. Termination. Any party hereto may withdraw from this MOU by giving written notice by November 1st of each year to each of the other parties hereto. The parties recognize that the obligations and debts under this MOU are part of a whole and they are incurred annually. Any obligations or debts incurred hereunder shall become immediately due and payable by the withdrawing party. The withdrawing party shall not be entitled to a refund or credit for any sums paid under this MOU. As to the impact on the distribution of annual costs, the Participating Assessors may adjust or redistribute these costs as set forth in Attachment B. Notwithstanding the MOU term stated in Section 3 hereof, the addition or deletion of any party to this MOU shall not affect this MOU nor the intent to contract as described above with the other Parties to the MOU then remaining.

10. Indemnification.

In lieu of and notwithstanding the pro rata risk allocation which might otherwise be imposed between the parties pursuant to Government Code Section 895.6, the parties agree that

all losses or liabilities, incurred by a party shall not be shared pro rata, but instead the parties agree that each of the parties hereto shall fully indemnify and hold each of the other counties, their officers, board members, employees and agents, harmless from any claim, expense or cost, damage or liability imposed for injury (as defined by Government Code Section 810.8) occurring by reason of the negligent acts or omissions or willful misconduct of the indemnifying party, its officers, board members, employees or agents, under or in connection with or arising out of any work, authority or jurisdiction delegated to such party under this MOU.

For any claim, expense, cost, damage or liability imposed for injury occurring by reason of the negligent acts or omissions of the Vice President, the parties agree that all losses and liabilities for such claim, expense, or damage shall be shared in the same proportion to each party's cost contribution as set forth in this MOU.

Should the legality of this MOU be challenged in any way, the parties shall share the costs of defense, litigation and any damages award in the same proportion as the same proportion to each party's cost contribution as set forth in this MOU.

11. Cooperation Of Parties. The parties recognize that it is essential to cooperate fully concerning the handling of data and information contemplated by this MOU. In connection with this MOU, the parties agree to provide any data, information, and documentation reasonably necessary to the performance of this MOU.

12. Modification. No alteration or variation of the terms of this MOU shall be valid unless made in writing and signed by the parties; no oral understanding or agreement not incorporated herein shall be binding on either of the parties; and no exceptions, alternatives, substitutes or revisions are valid or binding unless authorized by the parties in writing.

13. Successors And Assigns. The terms, covenants, and conditions contained herein shall apply to and bind the heirs, successors, executors, administrators and assigns of the parties.

14. Review For Legal Adequacy. Each party to this MOU acknowledges and agrees that this MOU has been reviewed by each party's respective legal counsel for legal adequacy.

15. Waiver. No waiver of the breach of any of the covenants, agreements, restrictions, or conditions of this MOU by either party shall be construed to be a waiver of any succeeding breach of the same or other covenants, agreements, restrictions, or conditions of this MOU. No delay or omission of either party in exercising any right, power or remedy herein provided in the event of default shall be construed as a waiver thereof, or acquiescence therein, or be construed as a waiver of a variation of any of the terms of this MOU.

16. Severability Provision. If any term or portion of this MOU is held to be invalid, illegal, void or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this MOU shall continue in full force and effect.

17. Signature In Counterparts. This MOU may be executed in counterparts by all parties. The MOU is effective as to any signatory party on execution and, for purposes of enforcement.

18. Notices. Any notice or other communication (“**Notice**”) which any party may desire to give to the other party under this MOU must be in writing and may be given by any commercially acceptable means, including via first class certified mail, personal delivery, or overnight courier, to the party to whom the Notice is directed, at the address of the party as set forth below, or at any other address as that party may later designate by Notice. Any Notice shall be deemed received immediately if delivered by hand, on the third day from the date it is postmarked if delivered by first-class mail, certified and postage prepaid, return receipt requested, and on the next business day if sent via nationally recognized overnight courier.

19. Interpretation. The headings used herein are for reference only. The terms of the MOU are set out in the text under the headings. This MOU shall be governed by the laws of the State of California without regard to the choice of law or conflicts.

20. Venue. This MOU is made in Sacramento County, California. The venue for any legal action in state court filed by any Party to this MOU for the purpose of interpreting or enforcing any provision of this MOU shall be in the Superior Court of California, County of Sacramento. The venue for any legal action in federal court filed by any Party to this MOU for the purpose of interpreting or enforcing any provision of this MOU lying within the jurisdiction of the federal courts shall be the Eastern District of California.

21. Third-Party Beneficiaries. Nothing contained in this MOU shall be construed to create any rights in third parties and the Parties do not intend to create such rights.

22. Entirety of Contract. This MOU constitutes the entire agreement between the Parties relating to the subject of this MOU and supersedes all previous agreements, promises, representations, understandings and negotiations, whether written or oral, among the parties with respect to the subject matter hereof.

[SIGNATURE PAGE FOLLOWS]

ATTACHMENT A

SDR/e-SDR/eFORMS
TECHNICAL SERVICES AND SYSTEMS
MAINTENANCE SUPPORT
AGREEMENT

BETWEEN
THE CALIFORNIA ASSESSORS' ASSOCIATION

AND

Modern iConcepts Inc.
doing business as
MODERN eConcepts

Technical Services and Systems Maintenance Support Agreement

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Technical Services and Systems Maintenance Support Agreement

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TECHNICAL SERVICES AND SYSTEMS MAINTENANCE SUPPORT AGREEMENT

This Technical Services/Systems and Maintenance Support Agreement ("Contract") is made and entered into as of the date fully executed by and between the California Assessors' Association, a nonprofit organization of the State of California ("Association"), and Modern iConcepts Inc., doing business as Modern eConcepts, 160 S Old Springs Road Suite 225, Anaheim Hills, CA 92808 ("Contractor") (Contractor and Association also referred to herein as "Party" or "Parties").

RECITALS

WHEREAS, Contractor desires to provide the Association with IT services, systems support and maintenance as detailed in Attachment A to this Contract ("Scope of Work"); and,

WHEREAS, in exchange for Contractor's services, Association agrees to pay Contractor, and Contractor agrees to bill Association according to the terms set forth in Attachment B, Invoice Instructions and Contractor's Pricing ("Contractor's Pricing") at the hourly rate set forth below;

THEREFORE, the Parties mutually agree as follows:

ARTICLES

1. **Scope of Contract:** This Contract, which includes the Scope of Work, Contractor's Pricing, and Resources provided by Association, set forth at Attachments A, B and C, respectively, and attached hereto and incorporated herein, specifies the terms and conditions by which Contractor will provide IT services and custom software maintenance and development to Association.
2. **Term of Agreement:** Contract term shall be July 1, 2022, through June 30, 2024, unless otherwise terminated as provided herein. Contract may be renewed upon expiration of this initial term, for two (2) additional consecutive one-year terms, upon mutual agreement of Parties. Association is not obligated to give a reason or notice if it elects not to renew. Renewal amendments may require approval of Association.
3. **Contingency of Funds:** Contractor acknowledges that funding or portions of funding for this Contract may be contingent upon state and county budget approvals; receipt of funds from, and/or obligation of funds by, the State of California to Association member counties and from Association-member counties to Association; and inclusion of sufficient funding for the services hereunder in the budget approved by Association for each fiscal year covered by this Contract. If such approval, funding or appropriations are not forthcoming, or are otherwise limited, Association may immediately terminate or modify the Contract without penalty.
4. **Compensation:** Association will pay Contractor an hourly rate of One Hundred Thirty-Five Dollars (\$135.00) in year one, and year two for services rendered. Contractor's stated hourly rate shall remain in effect through the initial Contract term, ending on June 30, 2024. Should Parties elect to renew Contract for two additional one-year terms, Contractor rate will be One Hundred Fifty (\$150.00) per hour rate for those two terms. Contractor will not bill Association for Contractor's vacation, holidays or training time.

Contractor will not bill Association for any costs or expenses, including those associated with travel, labor or any other costs or expenses associated with the performance of services under this Contract, except upon advance written approval by

Association. In no event shall amounts paid under this Contract exceed \$385,000.00, plus pass-through expenses estimated at \$40,000.00 for the initial 12-month term beginning July 1, 2022 and \$385,000.00, plus pass-through expenses estimated at \$40,000.00 for the second-year term beginning July 1, 2023 ending June 30, 2024. Payment for services shall be in accord with Contractor's Pricing.

5. **Assignment and Sub-Contracting:** No performance of this Contract or any portion thereof may be assigned or sub-contracted by Contractor without the express written consent of Association. Any attempt by Contractor to assign or sub-contract any services or portion of this Contract without the express written consent of Association shall be invalid and shall constitute cause for termination of this Contract.
6. **Coordinating Assessor:** The Association shall appoint a Coordinating Assessor to act as liaison between the Assessor and Contractor during the term of this Contract. Coordinating Assessor may require the removal and replacement of Contractor's personnel upon notification in writing to Contractor. If so notified, Contractor shall remove and replace such personnel within 14 calendar days. Contractor's replacement of personnel is subject to Coordinating Assessor's approval.
7. **Contract Administration:** Coordinating Assessor shall act as the contract administrator. However, only Association is authorized to make changes to this Contract. Coordinating Assessor will provide overall coordination and guidance of the Scope of Services and will address policy issues with Contractor as necessary and appropriate.
8. **Conditions Affecting Work:** Contractor shall be responsible for taking all steps reasonably necessary to ascertain the nature and location of the Scope of Work and to know the general conditions that may affect such work or costs thereof. Regardless of Contractor's responsibilities in this regard, Contractor is responsible to perform the Scope of Work at the agreed upon rate and according to Contractor's pricing. Association assumes no responsibility for any understanding or representations concerning the nature, location(s) or general conditions made by any of its officers or agents prior to the execution of this Contract, unless such understanding or representations by Association are expressly stated in the Contract.
9. **Usage:** Association makes no guarantee to Contractor regarding usage of this Contract. Usage figures, if provided, are approximate, and based upon the last usage. Contractor agrees to supply services requested, as needed by Association regardless of quantity of service requested. Orders for Contractor's services will be placed at the sole convenience of Association.
10. **Conflict of Interest:** Contractor shall exercise reasonable care and diligence to prevent any actions or conditions that could result in a conflict with the best interests of Association. This obligation shall apply to Contractor; Contractor's employees, agents, and relatives; sub-tier consultants; and third parties associated with accomplishing work and services hereunder. Contractor's efforts shall include, but are not limited to, establishing precautions to prevent its employees or agents from making, receiving, providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to appear to influence individuals to act contrary to the best interests of Association.
11. **Publication:** No copies of sketches, schedules, written documents, computer based data, photographs, maps or graphs, including graphic art work, resulting from the performance of the Scope of Work are to be released by Contractor and/or anyone

acting under the supervision of Contractor to any person, partnership, company, corporation, or agency, without prior written approval by Association, except as necessary for the performance of the Scope of Work. All press contacts, including graphic display information to be published in newspapers, magazines, etc., are to be administered only after Association approval.

12. **News/Information Release:** Contractor agrees it will not issue any news releases or make any contact with the media in connection with either the award of this Contract or Scope of Work performed. Contractor must first obtain review and approval of said news media contact from Coordinating Assessor. Any requests for interviews or information received by the media should be referred directly to Coordinating Assessor.
13. **Breach of Contract:** The failure of Contractor to comply with any of the provisions, covenants or conditions of this Contract, shall constitute a material breach of this Contract. In such event, Association may, and in addition to any other remedies available at law, in equity, or otherwise specified in this Contract:
 - a. Afford Contractor written notice of the breach and give Contractor ten calendar days or such shorter time that may be specified in this Contract to cure the breach;
 - b. Discontinue payment to Contractor for and during the period in which Contractor is in breach and offset against any monies billed by Contractor but yet unpaid by Association any monies disallowed pursuant to the above.
 - c. Terminate Contract immediately without penalty.
14. **Contract Disputes:** Parties shall deal with each other in good faith and attempt to resolve any disputes informally. Notice of any unresolved disputes shall be provided as follows:
 - i. Contractor shall submit to Coordinating Assessor a written demand for a final decision on how the dispute shall be resolved, unless Association, on its own initiative, has already rendered a final decision.
 - ii. Contractor's written demand shall be fully supported by factual information. If such demand involves a cost adjustment to the Contract, Contractor shall include with the demand a signed written statement indicating the demand is made in good faith, that the supporting data are accurate and complete and that the amount requested accurately reflects the Contract adjustment for which Contractor believes Association is liable.
 - iii. Pending the final resolution of any dispute related to the performance of the Scope of Work, Contractor's Pricing or this Contract, Contractor will continue to perform under this Contract, including the performance of the Scope of Work. Contractor's failure to diligently proceed shall be considered a material breach of this Contract. Any final decision of Association shall be expressly identified as such, shall be in writing and shall be signed by Coordinating Assessor or his designee. If Association fails to render a decision within 90 days after receipt of Contractor's demand, the Assessor will be deemed to have rendered a final decision adverse to Contractor's demand. Association's final decision shall be conclusive and binding regarding the dispute unless Contractor commences action in a court of competent jurisdiction to contest such decision within 90 days following the date of Association's final decision or one year following the accrual of the cause of action, whichever is later.
15. **Orderly Termination:** Upon termination or other expiration of this Contract, each Party shall promptly return to the other all papers, materials, and other properties of

the other held by each for purposes of execution of the Contract. In addition, each Party will assist the other Party in orderly termination of this Contract and the transfer of all assets, tangible and intangible, as may be necessary for the orderly, non- disruptive business continuation of each Party.

16. **Contractor Bankruptcy/Insolvency:** If Contractor should be adjudged bankrupt or should have a general assignment for the benefit of its creditors or if a receiver should be appointed on account of Contractor's insolvency, Association may terminate this Contract.
17. **Expenditure Limit:** Contractor shall notify Coordinating Assessor in writing when the expenditures against the Contract reach 75 percent of the annual dollar limit on the Contract. Association is not responsible for any expenditure overruns and will not pay for work exceeding the dollar limit on the Contract unless the Association agrees in writing.
18. **Notices:** Any and all notices, requests, demands and other communications contemplated, called for, permitted, or required to be given hereunder shall be in writing, except through the course of the Parties' routine exchange of information and cooperation during the terms of the work and services. Any written communications shall be deemed to have been duly given upon actual in-person delivery, if delivery is by direct hand, or upon delivery on the actual day of receipt or no greater than four calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate Party at the address stated herein or such other address as the Parties hereto may designate by written notice from time to time in the manner aforesaid.

Association: San Bernardino County Assessor
222 West Hospitality Lane, 4th Floor
San Bernardino, Ca. 92415-0311
Attn: Bob Dutton, Coordinating Assessor
Tel: 909-382-3210
Fax: 900-382-3215

Shasta County Assessor
1450 Court St # 208A
Redding, CA 96001
Attn: Leslie Morgan, President CAA
Tel: 530-225-3601
Fax: 530-225-5673

Contractor: Modern iConcepts
160 S Old Spring Road
Suite #225
Anaheim Hills, CA 92808
Attn: Napoleon Dogaru
Tel: 714-388-6276

19. **Governing Law and Venue:** This Contract has been negotiated and executed in the State of California and shall be governed by and construed under the laws of the State of California. In the event of any legal action to enforce or interpret this Contract, the

sole and exclusive venue shall be a court of competent jurisdiction located in the county of the Coordinating Assessor and the Parties hereto agree to and do hereby submit to the jurisdiction of such court, notwithstanding Code of Civil Procedure section 394. Furthermore, the Parties specifically agree to waive any and all rights to request that an action be transferred for trial to another County.

20. **Entire Contract; Amendments:** This Contract, including attachments A through C, which are incorporated by reference, when accepted by Contractor either in writing or by the shipment of any article or other commencement of performance hereunder, contains the entire Contract between the Parties with respect to the matters herein and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein. No exceptions, alternatives, substitutes or revisions are valid or binding on Association unless authorized by Association in writing. Electronic acceptance of any additional terms, conditions or supplemental Contracts by any Association employee or agent, including but not limited to installers of software, shall not be valid or binding on Association unless accepted in writing by Coordinating Assessor or his designee.
21. **Taxes:** Unless otherwise provided herein or by law, price quoted does not include California state sales or use tax, if such taxes are applicable.
22. **Delivery:** Time of delivery of services is of the essence in this Contract. Association reserves the right to refuse any services and to cancel all or any part of the services that do not conform to the prescribed Scope of Work.
23. **Patent/Copyright Materials/Proprietary Infringement:** Unless Association agrees otherwise in writing, Contractor shall be solely responsible for clearing the right to use any patented or copyrighted materials in the performance of this Contract. Contractor warrants that any software as modified through services provided hereunder will not infringe upon or violate any patent, proprietary right, or trade secret right of any third party. In addition to indemnifying Association as provided below for any such claims, Contractor agrees to pay all costs, damages, penalties and expenses related to or arising from such claim(s), including but not limited to, attorney's fees, costs and expenses.
24. **Non-Discrimination:** Contractor agrees it will comply with the requirements of Section 1735 of the California Labor Code and not engage nor permit any subcontractors to engage in discrimination in employment of persons because of the race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, or sex of such persons. Contractor acknowledges that a violation of this provision shall subject Contractor to all the penalties imposed for a violation of Anti-Discrimination Law or regulation, including but not limited to, Section 1720 et seq. of the California Labor Code.
25. **Termination:** In addition to any other remedies or rights it may have by law and those set forth in this Contract, Association has the right to terminate this Contract without penalty immediately with cause or after 30 days' written notice without cause, unless otherwise specified. Cause shall be defined as any breach of Contract, any misrepresentation or fraud on the part of Contractor. Exercise by Association of its right to terminate the Contract shall relieve Association of all further obligations hereunder.
26. **Consent to Breach Is Not a Waiver:** No term or provision of this Contract shall be deemed waived and no breach excused, unless such waiver or consent shall be in writing and signed by the Party claimed to have waived or consented. Any consent by any Party to, or waiver of, a breach by the other, whether expressed or implied, shall not constitute consent to, waiver of, or excuse for any other different or subsequent breach.
27. **Remedies Not Exclusive:** The remedies for breach set forth in this Contract are cumulative as to one another and as to any other provided by law, rather than exclusive; and the expression of certain remedies in this Contract does not preclude resort by either Party to any other remedies provided by law.
28. **Independent Contractor:** Contractor shall be considered an independent Contractor

and neither Contractor, its employees, nor anyone working for Contractor under this Contract shall be considered an agent or an employee of Association. Neither Contractor, employees, nor anyone working for Contractor under this Contract shall qualify for workers' compensation or other fringe benefits of any kind through Association.

29. **Performance:** Contractor shall perform all work under this Contract, taking necessary steps and precautions to perform the work to Association's satisfaction. Contractor shall be responsible for the professional quality, technical assurance, timely completion and coordination of all documentation and other goods/services furnished by Contractor under this Contract. Contractor shall perform all work diligently, carefully, and in a good and workmanlike manner; shall furnish all labor, supervision, machinery, equipment, materials, and supplies necessary therefore; shall at its sole expense obtain and maintain all permits and licenses required by public authorities, including those of Association required in its governmental capacity, in connection with performance of the work; and, if permitted to subcontract, shall be fully responsible for all work performed by subcontractors.
30. **Insurance Provisions:** Prior to the provisions of services under this Contract, Contractor agrees to purchase all required insurance at Contractor's expense and to deposit with Association Certificates of Insurance, including all endorsements required herein, necessary to satisfy Association that the insurance provisions of this Contract have been complied with and to keep such insurance coverage and the certificates therefore on deposit with Association during the entire term of this Contract. In addition, all subcontractors performing work on behalf of Contractor pursuant to this Contract shall obtain insurance subject to the same terms and conditions as set forth herein for Contractor.

All self-insured retentions (SIRs) and deductibles shall be clearly stated on the Certificate of Insurance. If no SIRs or deductibles apply, this fact shall be indicated on the Certificate of Insurance with a "0" by the appropriate line of coverage. Any self-insured retention (SIR) or deductible in an amount in excess of \$25,000 (\$5,000 for automobile liability), shall specifically be approved by Association.

If Contractor fails to maintain insurance acceptable to Association for the full term of this Contract, Association may terminate this Contract immediately upon giving notice to Contractor.

Qualified Insurer: Minimum insurance company ratings as determined by the most current edition of the **Best's Key Rating Guide/Property-Casualty/United States or ambest.com** shall be A-(Secure A.M. Best's Rating) and VIII (Financial Size Category).

The policy or policies of insurance must be issued by an insurer licensed to do business in the state of California (California Admitted Carrier). If the carrier is a non-admitted carrier in the state of California and does not meet or exceed an A.M. Best rating of A-/VIII, the California Assessor's Association retains the right to approve or reject carrier after a review of the company's performance and financial ratings. If the non-admitted carrier meets or exceeds the minimum A.M. Best's Rating of A-/VIII, the agency can accept the insurance.

This policy or policies of insurance maintained by Contractor shall provide the minimum limits and coverage as set forth below:

Coverage

Minimum Limits

Commercial General Liability

\$1,000,000 per occurrence

	\$2,000,000 aggregate
Professional Liability	\$1,000,000 per occurrence
	\$2,000,000 aggregate
Automobile Liability including coverage for owned, non-owned and hired vehicles	\$1,000,000 per occurrence
Workers' Compensation	Statutory
Employers' Liability Insurance	\$1,000,000 per occurrence

Required Coverage Forms

The Commercial General Liability coverage shall be written on Insurance Services Office (ISO) form CG 00 01, or a substitute form providing liability coverage at least as broad.

The Business Auto Liability coverage shall be written on ISO form CA 00 01, CA 00 05, CA 00 12, CA 00 20, or a substitute form providing coverage at least as broad.

Required Endorsements

The Commercial General Liability policy shall contain the following endorsements, which shall accompany the Certificate of Insurance:

- 1) An Additional Insured endorsement using ISO form CG 2010 or CG 2033 or a form at least as broad naming the California Assessors' Association, its elected and appointed officials, officers, employees, agents as Additional Insureds.
- 2) A primary non-contributing endorsement evidencing that Contractor's insurance is primary and any insurance or self-insurance maintained by the California Assessors' Association shall be excess and non-contributing.

All insurance policies required by this Contract shall waive all rights of subrogation against the California Assessors' Association, its elected and appointed officials, officers, agents and employees when acting within the scope of their appointment or employment.

The Workers' Compensation policy shall contain a waiver of subrogation endorsement waiving all rights of subrogation against the California Assessors' Association.

All insurance policies required by this Contract shall give the California Assessors' Association 30 days' notice in the event of cancellation and 10 days for non-payment of premium. This shall be evidenced by policy provisions or an endorsement separate from the Certificate of Insurance.

If Contractor's Professional Liability policy is a "claims made" policy, Contractor shall agree to maintain professional liability coverage for two years following completion of contract.

The Commercial General Liability policy shall contain a severability of interest clause also known as a "separation of insureds" clause (standard in the ISO CG 0001 policy).

Insurance certificates should be forwarded to the agency/department address listed on the solicitation.

If Contractor fails to provide the insurance certificates and endorsements within seven

days of notification by Coordinating Assessor, award may be made to the next qualified vendor.

Association expressly retains the right to require Contractor to increase or decrease insurance of any of the above insurance types throughout the term of this Contract. Any increase or decrease in insurance will be as deemed by the Coordinating Assessor as appropriate to adequately protect Association.

Association shall notify Contractor in writing of changes in the insurance requirements. If Contractor does not deposit copies of acceptable certificates of insurance and endorsements with Association incorporating such changes within thirty days of receipt of such notice, this Contract may be in breach without further notice to Contractor, and Association shall be entitled to all legal remedies.

The procuring of such required policy or policies of insurance shall not be construed to limit Contractor's liability hereunder nor to fulfill the indemnification provisions and requirements of this Contract, nor act in any way to reduce the policy coverage and limits available from the insurer.

31. **Bills and Liens:** Contractor shall pay promptly all indebtedness for labor, materials and equipment used in performance of the work. Contractor shall not permit any lien or charge to attach to the work or the premises, but if any does so attach, Contractor shall promptly procure its release.
32. **Changes:** Contractor shall make no changes to the Scope of Work without Association's written approval.
33. **Force Majeure:** Contractor shall not be responsible for nonperformance or delay in performance caused by any act of God, war, civil disorder, employment strike or other cause beyond Contractor's reasonable control, provided Contractor gives written notice of the cause of the delay to Association within 36 hours of the start of the delay and Contractor avails himself of any available remedies.
34. **Confidentiality:** Contractor agrees to maintain the confidentiality of all Association and Association-related records and information pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this Contract. All such records and information shall be considered confidential and kept confidential by Contractor and Contractor's staff, agents and employees.
35. **Compliance with Laws:** Contractor represents and warrants that services to be provided under this Contract shall fully comply, at Contractor's expense, with all standards, laws, statutes, restrictions, ordinances, requirements, and regulations, including, but not limited to those issued by Association in its governmental capacity and all other laws applicable to the services at the time services are provided to and accepted by Association. Contractor acknowledges that Association is relying on Contractor to ensure such compliance.
36. **Pricing:** Contractor's Pricing includes full compensation for providing all required services within the Scope of Work in accordance with required specifications, or services as specified herein and no additional compensation will be allowed therefore, unless otherwise provided for in this Contract.
37. **Terms and Conditions:** Contractor acknowledges that it has read, understands and agrees to all terms and conditions included in this Contract
38. **Headings:** The various headings and numbers herein, the grouping of provisions of this Contract into separate clauses and paragraphs, and the organization hereof are for the

purpose of convenience only and shall not limit or otherwise affect the meaning hereof.


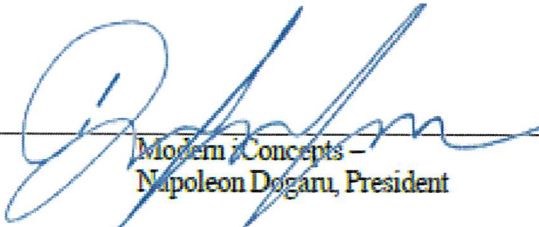
39. **Severability:** If any term, covenant, condition or provision of this Contract is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.
40. **Calendar Days:** The words "day" or "days" shall mean a calendar day or days rather than a 24-hour period, unless otherwise expressly provided.
41. **Attorney's Fees:** Except for any disputes arising out of paragraph 23 above, the Parties agree to bear their own attorney's fees, costs and expenses arising out of any dispute, action or proceeding to enforce or interpret any provision of this Contract.
42. **Interpretation:** This Contract has been negotiated at arm's length between Parties sophisticated and knowledgeable in the matters dealt with in this Contract. In addition, each Party has been represented by experienced and knowledgeable independent legal counsel of their own choosing, or has declined to seek such counsel despite being encouraged and given the opportunity to do so. Each Party further acknowledges that they have not been influenced to execute this Contract by the other Party or by any person representing that Party, or both. Accordingly, any rule of law (including California Civil Code Section 1654) or legal decision that would require interpretation of any ambiguities in this Contract against the drafter is not applicable and is waived. This Contract shall be interpreted in a manner to effect the purpose of the Parties and Contract.
43. **Authority:** Each Party represents and warrants they are duly authorized to enter this Contract, and further warrants that the below signatories are authorized to enter a legally binding obligation for or on behalf of the Party.
44. **Employee Eligibility Verification:** Contractor warrants that it fully complies with all Federal and State statutes and regulations regarding the employment of aliens and others and that all its employees performing work under this Contract meet the citizenship or alien status requirement set forth in Federal statutes and regulations. Contractor shall obtain, from all employees performing work hereunder, all verification and other documentation of employment eligibility status required by Federal or State statutes and regulations including, but not limited to, the Immigration Reform and Control Act of 1986, 8 U.S.C. §1324 et seq., as they currently exist and as they may be hereafter amended. Contractor shall retain all such documentation for all covered employees for the period prescribed by the law.
45. **Indemnification:** Contractor agrees to indemnify, defend and hold harmless Association, its elected and appointed officials, officers, employees, agents harmless from any and all claims, demands, losses, costs, expenses, obligations, liabilities, damages, recoveries and deficiencies, including interest penalties, attorneys' fees and costs, including but not limited to personal injury or property damage, arising from or related to Contractor's performance of the Scope of Work or this Contract. Contractor's obligation to defend includes Association's right to choose its own attorneys. If a court of competent jurisdiction adjudges Association liable due to Association's active negligence, Contractor and Association agree that liability and any damages payable will be apportioned among the Parties accordingly. Neither Party shall request a jury apportionment.
46. **Ownership of Documents:** Coordinating Assessor and Association have permanent ownership of all directly and indirectly connected and derivative materials and work products produced under this Contract by Contractor. All current software, future add-on software, documents, reports and other incidental or derivative work or materials furnished hereunder shall become and remain the sole property of Association and may be used by Association

as it may require without additional cost to Association. None of the documents, reports and other incidental or derivative work or furnished materials shall be used by Contractor other than in connection with the performance of this Contract, without the express written consent of Coordinating Assessor and/or Association as appropriate.

47. **Contractor's Records:** Contractor shall keep true and accurate accounts, records, books and data which shall correctly reflect the business transacted by Contractor in accordance with generally accepted accounting principles. Coordinating Assessor shall store these records for a period of three years after final payment is received from Association

Signature Page

In WITNESS WHEREOF, the parties hereto have executed this Amendment on the dates shown opposite their respective signatures below:

Date:	<u>07/21/2022</u>	California Assessors' Association By:  Bob Dutton, Coordinating Assessor
Date:	<u>07/15/2022</u>	 Modern Concepts - Napoleon Dogaru, President

ATTACHMENT A

SCOPE OF WORK

I. OVERVIEW

A. Background Information:

Contractor shall assist California Assessor's Association by providing IT professional services, custom software development, project tracking and management in the following areas of CAA Shared Services application suites known as: SDR/e-SDR/BPSV and e-Forms.

II. CONTRACTOR RESPONSIBILITIES

A. Taxpayers Help Desk Support:

The contractor will provide limited taxpayers help desk support by email and phone for both SDR/e-SDR and e-Forms CAA Shared Services. This support is constricted and limited by the fiscal year budget assigned.

1. SDR CAA Shared Service (SDR/e-SDR) Taxpayers Help Desk Support with/for:
 - a. Online filing process for supported forms and schedules
 - b. Online filing process issues troubleshooting and resolution
 - c. SDR bulk fillers upload process
 - d. SDR bulk fillers SDR Schema Q&A and support
 - e. Taxpayer's online services as user activation, password resets and other users administrative related functions.
 - f. Taxpayer's inquiries delegation and routing to the appropriate county contact person.
 - g. Taxpayer's data scanning and troubleshooting of data related issues.
 - h. Taxpayers change requests on approved by county data issues.
 - i. Off Filing Season Help Desk Support Hours
 - i. **Phone:** M-F 9AM-9PM, Sa-Sun: Critical and urgent items only
 - ii. **Email:** M-Sun 8AM-12AM, Sa-Sun: Critical and urgent items only
 - j. During Filing Season Help Desk Support Hours
 - i. **Phone:** M-F 8AM-11PM, Sa-Sun: 1PM-3PM
 - ii. **Email:** M-F 8AM-12AM, Sa-Sun: 12PM-6PM
 - k. All phone and email inquiries response are based on staff availability
 - l. All phone and email inquiries are replied with a status within 24 hours
2. E-Forms CAA Shared Service Taxpayers Help Desk Support with/for:
 - a. Online form downloads process and navigation
 - b. Online form downloads process issues troubleshooting and resolution
 - c. Taxpayer's data scanning, troubleshooting and resolution of data related issues.
 - d. Taxpayer's inquiries delegation and routing to the appropriate county contact person.
 - e. Annual Help Desk Support Hours
 - i. **Phone:** M-F 10AM-10PM, Sa-Sun: 1PM-3PM
 - ii. **Email:** M-F 8AM-12AM, Sa-Sun: 12PM-6PM
 - f. All phone and email inquiries response are based on staff availability
 - g. All phone and email inquiries are replied with a status within 24 hours

B. County Users Help Desk Support:

The contractor will provide limited county users help desk support by email and phone for both SDR/e-SDR and e-Forms CAA Shared Services. This support is constricted and limited by the fiscal year budget assigned.

1. SDR CAA Shared Service (SDR/e-SDR/BPSV) County Users Help Desk Support with/for:
 - a. Taxpayer Portal Online filing process for supported forms and schedules
 - b. Taxpayer Portal Online filing process issues troubleshooting and resolution
 - c. Taxpayer Portal SDR bulk fillers upload process
 - d. County user's online services as user activation, password resets and other users administrative related functions.
 - e. County Portal and Taxpayer Online features support, Q&A and training
 - f. Data scanning, troubleshooting and resolution of data related issues.
 - g. County change requests on data issues.
 - h. Users Training and Demos
 - i. Off Filing Season Help Desk Support Hours
 - i. **Phone:** M-F 9AM-9PM, Sa-Sun: Critical and urgent items only
 - ii. **Email:** M-Sun 8AM-12AM, Sa-Sun: Critical and urgent items only
 - j. During Filing Season Help Desk Support Hours
 - i. **Phone:** M-F 8AM-11PM, Sa-Sun: 1PM-3PM
 - ii. **Email:** M-F 8AM-12AM, Sa-Sun: 12PM-6PM
 - k. All phone and email inquiries response are based on staff availability
 - l. All phone and email inquiries are replied with a status within 24 hours
2. E-Forms CAA Shared Service County Users Help Desk Support with/for:
 - a. Online form downloads process and navigation
 - b. Online form downloads process issues troubleshooting and resolution
 - c. County Portal and Taxpayer Online features support, Q&A and training
 - d. Data scanning, troubleshooting and resolution of data related issues.
 - e. County change requests on data issues.
 - f. Annual Help Desk Support Hours
 - i. **Phone:** M-F 10AM-10PM, Sa-Sun: 1PM-3PM
 - ii. **Email:** M-F 8AM-12AM, Sa-Sun: 12PM-6PM
 - g. All phone and email inquiries response are based on staff availability
 - h. All phone and email inquiries are replied with a status within 24 hours

C. System Infrastructure Support:

The contractor will provide limited system infrastructure support services related for both SDR and e-Forms CAA Shared Service. This support is constricted and limited by the fiscal year budget assigned. The infrastructure is defined as the platform where both SDR and e-Forms are operating, this includes production, testing and development environments. Those services include the following:

1. Microsoft Azure Services daily monitoring of SDR and e-Forms production and test environments.
2. Microsoft Azure Services configuration adjustments and management.
3. Microsoft Azure Services configuration updates and upgrades.
4. Microsoft Azure Services issues troubleshooting and resolutions in collaboration with Microsoft Azure support services.
5. Microsoft Azure Services daily operations tasks need for SDR and e-Forms to operate.
6. SDR and e-Forms Applications deployments to production and test environments
7. Maintenance of production, test and development environments.

8. Development environment and required services setup.
9. Development workstations and required tools setup.
10. Development environment issues troubleshooting and resolutions.
11. Development environment updates and upgrades.

D. Applications Operations Support:

The contractor will provide limited application operations support services related for both SDR/e-SDR and e-Forms CAA Shared Service related software applications. This support is constricted and limited by the fiscal year budget assigned. Those services include the following:

1. Daily tasks needed by both SDR and e-Forms to operate:
 - a. Execute batches processes requires by both SDR and e-Forms systems
 - b. Execute backups
 - c. Execute needed configurations adjustments to Microsoft Azure services
 - d. Email and phone calls taxpayers support tickets triaging
 - e. Email and phone calls county users support tickets triaging
 - f. Project management tasks
2. Annual operation tasks needed by both SDR and e-Forms to operate:
 - a. BOE forms templates adjustments and updates
 - b. SDR annual Equipment Category and Depreciation Factors updates
 - c. SDR New filling season setup and deployment
 - d. e-Forms new lien year setup and deployment
 - e. Adjustments and enhancements triaging for the new filing season
 - f. SSL/TLS Certifications renewals and Domain renewals
 - g. Projects FY planning and budgeting
3. Ad Hoc required tasks needed by both SDR and e-Forms to operate:
 - a. Execute and verify counties data change requests
 - b. Execute and verify taxpayers' data change requests
 - c. Data Recovery when needed
 - d. Urgent tasks needed to be executed to ensure no interruption of operations
 - e. County users' announcements
4. Application Deployment and Release management.
 - a. Deployment and Release announcements

E. Applications Maintenance Support:

The contractor will provide limited application maintenance support services related for both SDR/e-SDR and e-Forms CAA Shared Service related software applications changes and updates. This support is constricted and limited by the fiscal year budget assigned. Those services include the following:

1. Software Defects related tasks needed by both SDR and e-Forms:
 - a. Defects Analysis and Reproductions
 - b. Defects Development
 - c. Defects Tracking
 - d. Defects Testing
2. Software Enhancements related tasks needed by both SDR and e-Forms:
 - a. Enhancements Analysis
 - b. Enhancements Requirements

- c. Enhancements Development
 - d. Enhancements Tracking
 - e. Enhancements Testing
- 3. Application Data related tasks needed by both SDR and e-Forms:
 - a. Database Performance and Tuning
 - b. Database Migrations
 - c. Database Testing
 - 4. Application User Acceptance Testing
 - a. UAT Planning
 - b. UAT Efforts
 - c. UAT Defects tracking

F. Project Management:

Contractor shall assist with technical project supervision and management on software projects for which Association decides Contractor has sufficient expertise. The contractor will provide project management services related for both SDR/e-SDR and e-Forms CAA Shared Service related software applications. This support is constricted and limited by the fiscal year budget assigned. Those services include the following:

- 1. Project Planning.
- 2. Timelines Planning
- 3. Effort Triaging and Tracking
- 4. Effort and Cost Tracking
- 5. Release Reports
- 6. CAA required Reports
- 7. Project Meetings
- 8. Project Documentation
- 9. Client Coordination
- 10. Project Administration

G. Projects Expense Management:

The contractor will provide project expenses management related for both SDR/e-SDR and e-Forms CAA Shared Service related software applications. This support is constricted and limited by the fiscal year budget assigned. Those services include the following:

- 1. Applications related expenses tracking
- 2. Applications related expenses invoicing services

H. Out of Scope Work:

The contractor will identify any work that is considered out of scope and provide a detailed estimate to coordinating assessor and CAA for approval prior of any effort consumed. The estimate will contain a total estimated labor hours at the rate schedule listed below and a total estimated pass-through expense, such as equipment, software, services and any other reasonable costs required to complete the out of scope work order. Once the work is approved and signed off by coordinating assessor or CAA, the contractor will start the work order. Within 25% of the initial estimated cost consumed the contractor can provide one final cost adjustment in the event new items are identified to increase the overall cost for the given work order. The contractor will wait for approval of the cost adjustment before continuing with work order effort. In case the adjustment is denied then contractor will bill only for the work completed up to the cost adjustment.

Staff Title	FY 2022-23	FY 2023-24	Additional one-year terms
	Rate Per Hour	Rate Per Hour	Rate Per Hour
Application Tester	\$100	\$100	\$110
Analyst	\$100	\$100	\$110
Level 1 Help Desk	\$100	\$100	\$110
Sr. Business Analyst	\$135	\$135	\$150
Sr. Project Manager	\$135	\$135	\$150
Sr. Programmer/Developer	\$135	\$135	\$150
Sr. DBA	\$135	\$135	\$150
Sr. System Engineer	\$135	\$135	\$150
Special Skill	Market	Market	Market

Examples for Out of Scope work can be the following:

1. SDR forms (571L/LA/F/A/R) excessive changes by state regulation that the effort required to implement them exceeds the SDR assigned fiscal year effort for such work.
2. SDR support for more forms and schedules i.e. business, vessel and airplane property.
3. SDR Applications/Batches new features and functionalities requested by counties and taxpayers that the implementation effort exceeds the SDR assigned fiscal year effort for such work.
4. e-Forms (111 forms) excessive changes by state regulation or CAA that the effort required to implement them exceeds the e-Forms assigned fiscal year effort for such work.
5. e-Forms Applications/Batches new features and functionalities requested by counties and taxpayers that the implementation effort exceeds the e-Forms assigned fiscal year effort for such work.
6. Infrastructure changes and updates in Microsoft Azure Services that will result in excessive effort required to comply and support those changes and updates, exceeding the assigned fiscal year budget for such work.
7. SDR/e-SDR/BPSV and e-Forms projects changes and procedures demanded by CAA that will result in excessive effort required to comply and support, exceeding the assigned fiscal year budget for such work.

ATTACHMENT B

INVOICE INSTRUCTIONS AND CONTRACTOR'S PRICING

INVOICING AND PAYMENT

Contractor shall submit invoices monthly in arrears in acceptable detail and format that includes services performed, number of hours expended and amount being invoiced as may be requested by Coordinating Assessor.

Invoices must reference this Contract and must clearly specify the services performed.

Contractor shall submit two invoices to the Coordinating Assessor. Each invoice shall have a unique number and will include the following information:

Invoice Format

- A. Name and Address of Contractor;
- B. Name of Association;
- C. Address of Association;
- D. Contract Number/Price Contract Number
- E. Contractor's Federal I.D. Number;
- F. Date of Service;
- G. Service Description (material and labor);
- H. Billable Hours;
- I. Hourly Rate and an Extended Dollar Amount

Contractor shall endeavor to format invoices so that Association may easily match invoice charges against the pricing in this Contract.

Responsibility for providing an acceptable invoice rests with Contractor.

Payment will be thirty days after receipt of an invoice in a format acceptable to Association.

Responsibility for providing an acceptable invoice rests with Contractor.

Invoices submitted prior to completion of work that do not state all of the required information may be returned to Contractor for corrective action.

Each invoice shall be reviewed, verified and approved by Coordinating Assessor prior to payment to ensure that the billing is consistent with the compensation provisions of this Contract. Association will pay Contractor within the normal processing schedule of Association's accounts payable section or sooner.

Contractor shall send invoices to:

San Bernardino County Assessor
222 West Hospitality Lane, 4th Floor
San Bernardino, CA 92415-0311
Attn: Bob Dutton, Coordinating Assessor

ATTACHMENT C
ASSOCIATION SUPPLIED ITEMS AND RESOURCES

Association shall supply Contractor with the following

1. Source code and licenses necessary for the maintenance and development of shared services project.

**FIRST AMENDMENT TO
TECHNICAL SERVICES/SYSTEMS AND MAINTENANCE SUPPORT AGREEMENT
BETWEEN THE
CALIFORNIA ASSESSORS' ASSOCIATION
AND
MODERN iCONCEPTS INC. d/b/a MODERN eCONCEPTS**

1. PARTIES AND DATE.

This First Amendment to the Technical Services/Systems and Maintenance Support Agreement (“**Amendment**”) is made and entered into this 28th day of June, 2024 (“**Effective Date**”), by and between the **California Assessors’ Association**, a nonprofit organization of the State of California (“**Association**”) and **Modern iConcepts Inc.**, doing business as **Modern eConcepts**, 160 S Old Springs Road Suite 225, Anaheim Hills, CA 92808 (“**Contractor**”), and are sometimes individually referred to as “**Party**” and collectively as “**Parties**” in this Amendment.

2. RECITALS.

2.1 Agreement. Association and Contractor entered into that certain Technical Services/Systems and Maintenance Support Agreement with a term from July 1, 2022 through June 30, 2024 (“**Agreement**”), whereby Contractor agreed to provide IT services, system support and maintenance, as detailed in Attachment A to the Agreement.

2.2 Amendment. Association and Contractor desire to amend the Agreement for the first time to provide for an extension of the term to the Agreement. The Agreement term expires on June 30, 2024. The intent of the Parties, via this Amendment, is to extend the term of the Agreement for continued services and update the compensation to a quarterly billed flat annual fee for the extended 2-year term.

3. TERMS.

3.1 Term of Agreement. Section 2 of the Agreement titled “Term of Agreement” is amended to replace in full the first sentence to the follow italicized text:

Contract term shall be July 1, 2024 through June 30, 2026, unless otherwise terminated as provided herein.

3.2 Compensation. Section 4 of the Agreement titled “Compensation” is amended and replaced in full by the following italicized text:

Compensation, listed below, shall be an annual flat fixed cost for the services described in Attachment A, the Scope of Work and shall be allocated as follows.

<i>SDR/e-SDR/BPSV</i>	<i>Annual Fixed Rate:</i>	<i>\$225,000.00</i>
<i>E-Forms</i>	<i>Annual Fixed Rate:</i>	<i>\$144,000.00</i>

Total Annual Fixed Rate: \$369,000.00

Contractor shall bill the Association quarterly a flat fee for services rendered based on a proportional share of the annual fixed rate. Contractor shall not bill the Association for any costs or expenses, including those associated with travel, labor or any other costs or expenses associated with the performance of services under this Contract, except upon advance written approval by the Association. In no event shall amounts paid under this Contract exceed \$369,000.00, plus pass-through expenses estimated at \$40,000.00, annually. Payment for services shall be in accord with Contractor's pricing.

3.3 Notice to the Association. Section 18 of the Agreement titled "Notices" is amended to delete the first Association contact "Bob Dutton" and his associated address and replaced with the following contact information.

Attn: Vice President
California Assessors' Association
1540 River Park Drive Suite 211
Sacramento, CA 95815-4608

Phone: (916) 634-4203

3.4 Insurance. Section 30 of the Agreement titled "Insurance Provisions" is amended to add the following coverage:

Coverage

Cyber Liability

Minimum Limits

\$5,000,000 per occurrence

The cyber liability policy shall contain the same endorsements as required for the Commercial General Liability policy. The members of the Association and their respective counties shall be similarly added as an additional insured for all coverage required under this Agreement.

3.5 Signatories. The Association's signatory as written "Bob Dutton, Coordinating Assessor" under the Signature Page is amended and replaced by "Christina Wynn, California Assessors' Association President."

3.6 Scope of Work. For the extended term of the Agreement, as defined in this Amendment, any out of scope work, as described in *Section H* of Attachment A to the Agreement, shall be done at the Rate Per Hour listed under the "Additional one-year terms" rate structure, equaling \$150 per hour for senior staff and \$110 per hour for junior staff.

3.7 Invoice Instructions. Attachment B titled "Invoice Instructions and Contractor's Pricing" is amended in the following ways:

- a. The first sentence is replaced in full by the following italicized text: *Contractor shall submit invoices quarterly in arrears in acceptable detail and format that includes services performed and amount being invoiced as may be requested by Vice-President. Any references in the original contract to Coordinating Assessor are herewith amended to Vice President.*
- b. Under the **Invoice Format** section, delete listed item H. "Billable Hours" and item I. "Hourly Rate and an Extended Dollar Amount" in their entirety without replacement.
- c. Replace the name "Bob Dutton" and associated address under the "**Contractor shall send invoice to:**" with the following:

CAA c/o Shared Systems
1540 River Park Drive, Suite 211
Sacramento, CA 95815

3.8 Reduced Scope of Work. For the extended term of the Agreement, as defined in this Amendment, the following shall be required, as opposed to any language that would indicate otherwise in the Agreement.

Contractor shall provide quarterly flat fee billing for all invoicing.
Contractor shall provide quarterly Association updates reports.
Contractor shall provide quarterly reduced project status reports.
Contractor shall provide one annual project report.

3.9 Counties. The Parties recognize that Contractor may receive information from Association's members and their respective counties. Such entities shall be considered Association's agents or contractors under this Agreement and such counties shall be express third party beneficiaries of the Agreement. Without limiting any of the foregoing, Contractor understands and agrees that it may receive confidential information from each county and shall treat such information in the same manner as confidential information received from the Association. However, Contractor shall only share such county confidential information as directed by such county and in accordance with all applicable law.

3.10 Continuing Effect of Agreement. Except as amended by this Amendment, all provisions of the Agreement shall remain unchanged and in full force and effect. From and after the Effective Date of this Amendment, whenever the term "Agreement" appears in the Agreement, it shall mean the Agreement as amended by this Amendment.

3.11 Adequate Consideration. The Parties irrevocably stipulate and agree that they have each received adequate and independent consideration for the performance of the obligations they have undertaken pursuant to this Amendment.

3.12 Successors. This Amendment shall be binding on and shall inure to the benefit of the Parties, their successors, and assigns.

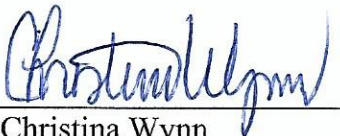
3.13 Counterparts. This Amendment may be executed in duplicate originals, each of which is deemed to be an original, but when taken together shall constitute but one and the same instrument.

[Signature Page Follows]

**SIGNATURE PAGE TO
FIRST AMENDMENT TO
TECHNICAL SERVICES/SYSTEMS AND MAINTENANCE SUPPORT AGREEMENT
BETWEEN THE
CALIFORNIA ASSESSORS' ASSOCIATION
AND
MODERN iCONCEPTS INC. d/b/a MODERN eCONCEPTS**

IN WITNESS WHEREOF, the Parties have executed this Amendment as of the date first written above.

CALIFORNIA ASSESSORS' ASSOCIATION

By:  7/01/2024
Christina Wynn
President

MODERN iCONCEPTS INC. d/b/a MODERN eCONCEPTS

By:  07/01/2024
Napoleon Degaru
President

ATTACHMENT B



CALIFORNIA ASSESSORS' ASSOCIATION

EXECUTIVE COMMITTEE

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

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.

President

KRISTINE LEE

Kings County

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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

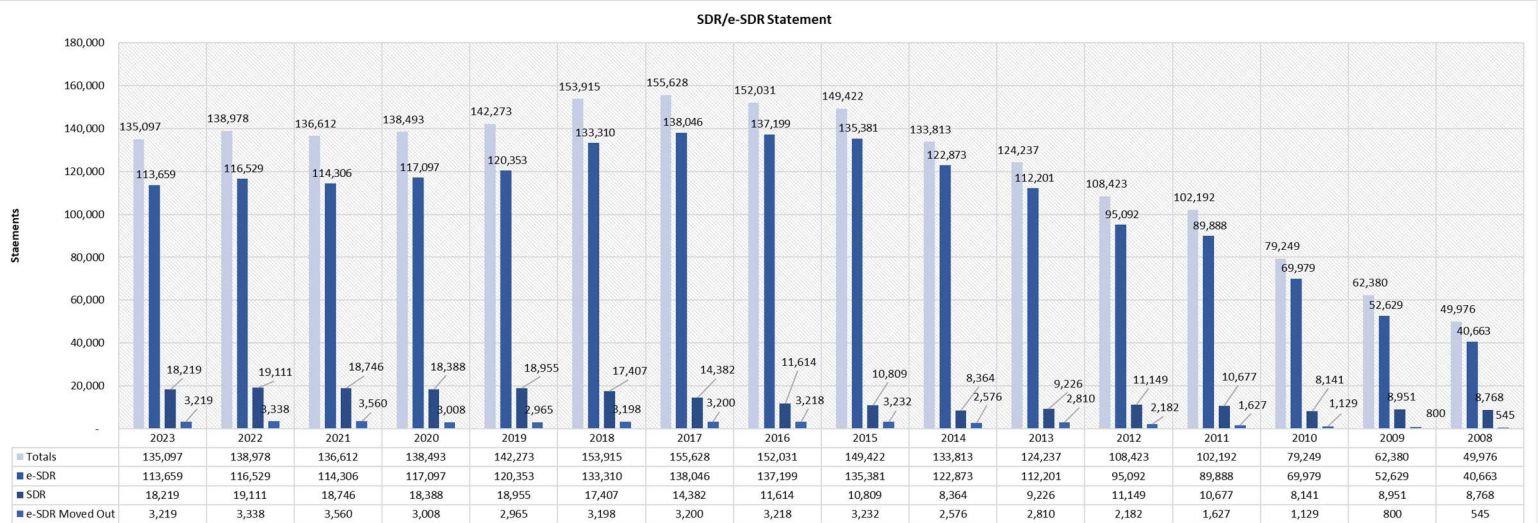
There are **thirty-eight (37)** participating counties out of fifty-eight (58) participating using **SDR shared services**, which is **64%** county participation.

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	



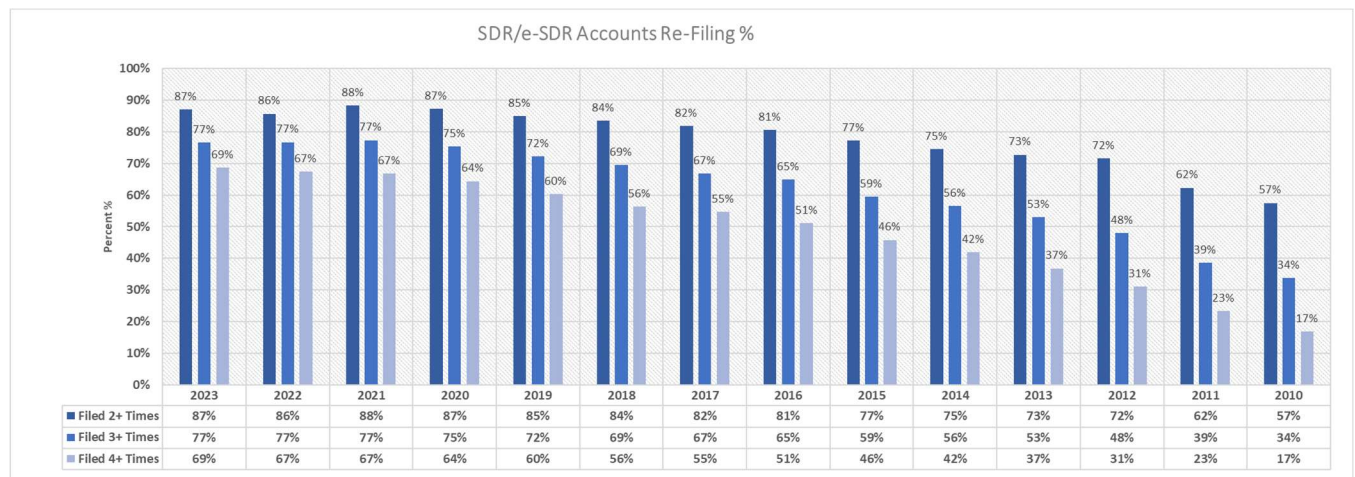
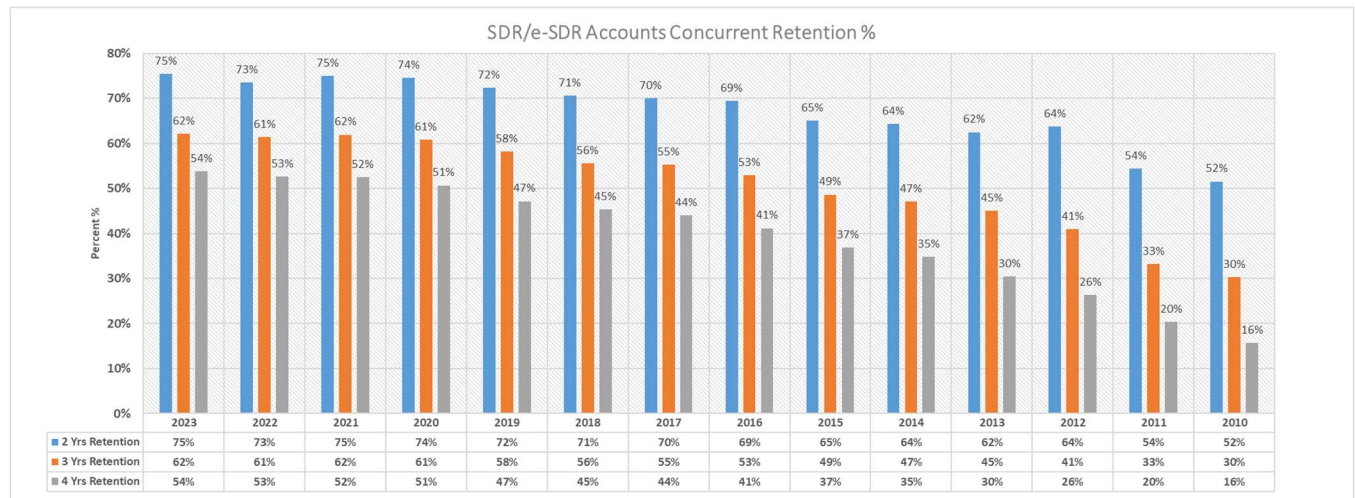
APPENDIX C: SDR/E-SDR DETAILED STATISTICS FOR 2023 FILING SEASON

#	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-portaxsaltpttiag@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-portaxsaltmsi@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.roper@atlasair.com	9147018243	Polar Air Cargo Worldwide, Inc.	2
61	Jasmine Mei	us-portaxsaltpttiag@KPMG.com	9712851188	PB Acquisition Company Alameda LLC	1
					18,219

APPENDIX G: SDR/E-SDR STATEMENT TYPES SUBMITTED

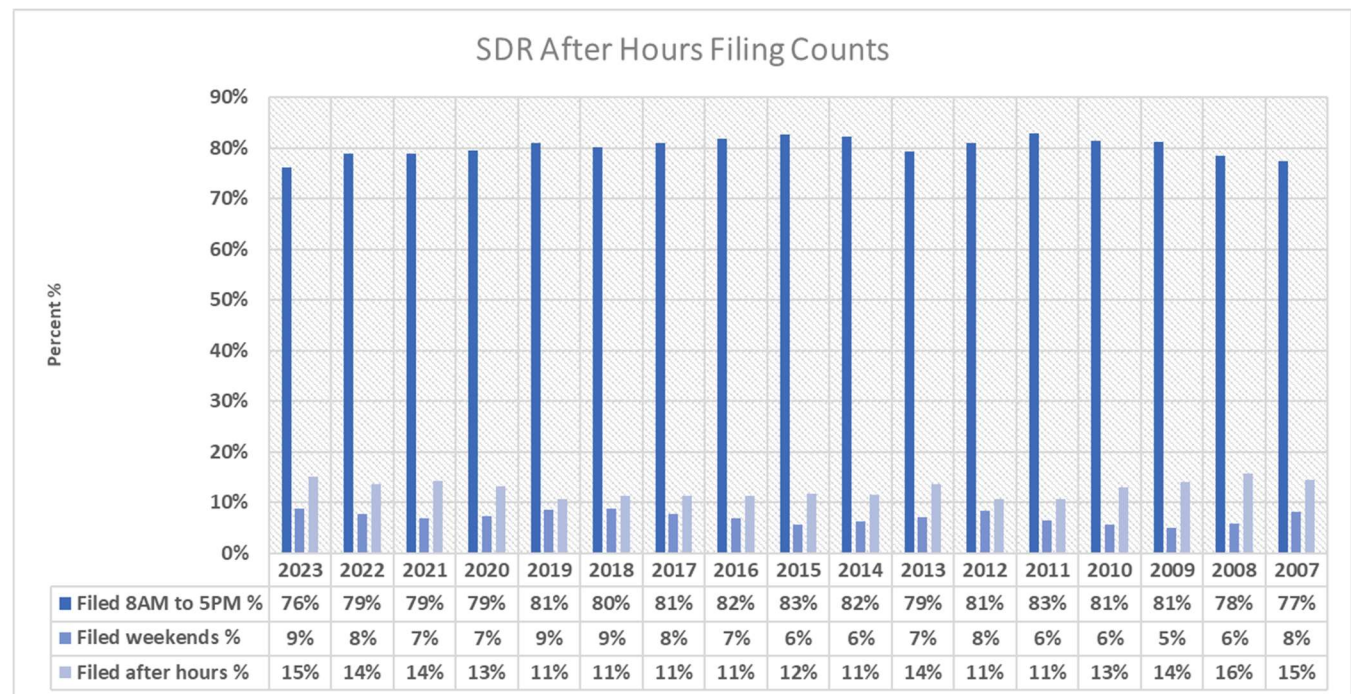
Table below shows the counties BPS counts by type and county for all 19 seasons (2005-2023):

#	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	

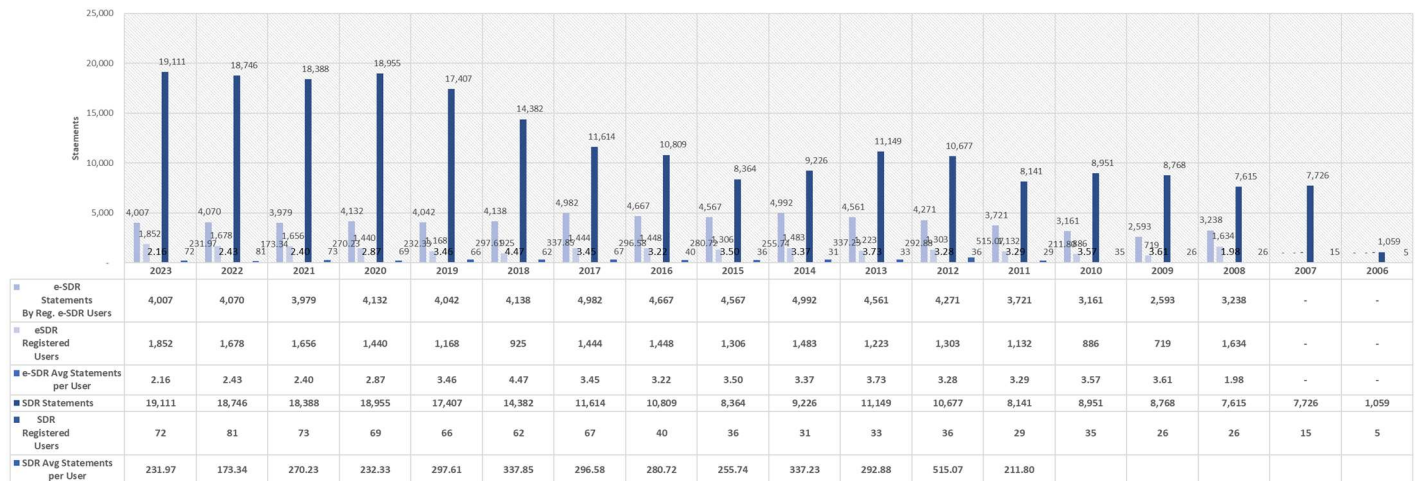


APPENDIX I: SDR/E-SDR STATEMENTS SUBMITTED BY REGISTERED USERS

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

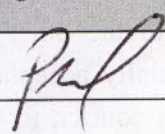
SDR/e-SDR Statement Filed by Registered Users



**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 28, 2024**

AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

IN WITNESS WHEREOF, this MOU was executed by the parties hereto as of the date first above written.

County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda	Y	
02	Alpine		
03	Amador		
04	Butte		
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake		
18	Lassen		

**Signature Page to MOU for
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County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda		
02	Alpine		
03	Amador	<i>g</i>	<i>[Signature]</i>
04	Butte		
05	Calaveras		
06	Colusa	<i>yes</i>	<i>[Signature]</i>
07	Contra Costa		
08	Del Norte		
09	El Dorado	<i>yes</i>	<i>[Signature]</i>
10	Fresno	<i>YES</i>	<i>[Signature]</i>
11	Glenn		
12	Humboldt		
13	Imperial	<i>yes</i>	<i>[Signature]</i>
14	Inyo	<i>yes</i>	<i>[Signature]</i>
15	Kern		
16	Kings		
17	Lake		
18	Lassen		

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19	Los Angeles		
20	Madera		
21	Marin	yes	Sully Scott
22	Mariposa		
23	Mendocino	yes	Robertson
24	Merced		
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada	YES	Byrd
30	Orange		
31	Placer	YES	Matthew R. Maynard
32	Plumas	yes	Andie Froggatt
33	Riverside		
34	Sacramento	Yes	Christina Wynn
35	San Benito		
36	San Bernardino		
37	San Diego	Yes	Al. J. Ma
38	San Francisco	yes	USC
39	San Joaquin		
40	San Luis Obispo		

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

41	San Mateo		
42	Santa Barbara		
43	Santa Clara	YES	<i>[Signature]</i>
44	Santa Cruz		
45	Shasta	Yes	<i>[Signature]</i>
46	Sierra		
47	Siskiyou		
48	Solano		
49	Sonoma		
50	Stanislaus		
51	Sutter		
52	Tehama		
53	Trinity	Absolutely	<i>[Signature]</i>
54	Tulare		
55	Tuolumne	y	<i>[Signature]</i>
56	Ventura		
57	Yolo	Yes	<i>[Signature]</i>
58	Yuba		
	Board of Equalization		
	California Assessors' Association	Yes	<i>[Signature]</i> President, California Assessors' Association

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

41	San Mateo		
42	Santa Barbara		
43	Santa Clara		
44	Santa Cruz		
45	Shasta		
46	Sierra		
47	Siskiyou		
48	Solano		
49	Sonoma		
50	Stanislaus		
51	Sutter		
52	Tehama		
53	Trinity		
54	Tulare		
55	Tuolumne		
56	Ventura		
57	Yolo		
58	Yuba		
	Board of Equalization	✓	David Gury
	California Assessors' Association		

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024


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County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda		
02	Alpine		
03	Amador		
04	Butte	Y	<i>Alayne M. Longfellow</i>
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake		
18	Lassen		

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024



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02	Alpine		
03	Amador		
04	Butte		
05	Calaveras	Y	
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake		
18	Lassen		

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County No.	County Name	APPROVE (Y/N)	Signature
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02	Alpine		
03	Amador		
04	Butte		
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake		
18	Lassen		

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

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County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda		
02	Alpine		
03	Amador		
04	Butte		
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte	Y	
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake		
18	Lassen		
19	Los Angeles		

**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 28, 2024**

AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

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County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda		
02	Alpine		
03	Amador		
04	Butte		
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn	yes	Jenny Perez
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake		
18	Lassen		

**Signature Page to MOU for
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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024


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County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda		
02	Alpine		
03	Amador		
04	Butte		
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern	Yes	Laura Anil
16	Kings		
17	Lake		
18	Lassen		

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County Assessor Shared Systems
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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

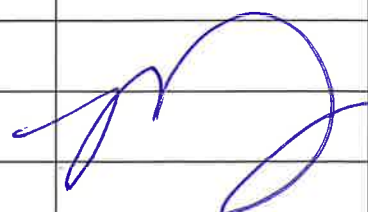
IN WITNESS WHEREOF, this MOU was executed by the parties hereto as of the date first above written.

County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda		
02	Alpine		
03	Amador		
04	Butte		
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake		
18	Lassen		

**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 28, 2024**

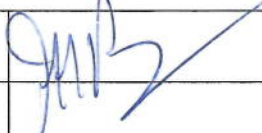
AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

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County No.	County Name	APPROVE (Y/N)	Signature
01	Alameda		
02	Alpine		
03	Amador		
04	Butte		
05	Calaveras		
06	Colusa		
07	Contra Costa		
08	Del Norte		
09	El Dorado		
10	Fresno		
11	Glenn		
12	Humboldt		
13	Imperial		
14	Inyo		
15	Kern		
16	Kings		
17	Lake	Y	
18	Lassen		

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

19	Los Angeles	Yes	
20	Madera		
21	Marin		
22	Mariposa		
23	Mendocino		
24	Merced		
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

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County Assessor Shared Systems
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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

19	Los Angeles		
20	Madera	Y	Brett [Signature]
21	Marin		
22	Mariposa		
23	Mendocino		
24	Merced		
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024


19	Los Angeles		
20	Madera		
21	Marin		
22	Mariposa	Y	
23	Mendocino		
24	Merced		
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

DocuSigned by:
Miles S Mendez
Miles Mendez, Supervisor Chair

Approved as to form:
DocuSigned by:
Steven W Dahlem
Steven W. Dahlem
County Counsel

**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 28, 2024**

AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

19	Los Angeles		
20	Madera		
21	Marin		
22	Mariposa		
23	Mendocino		
24	Merced	y	
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

**Signature Page to MOU for
County Assessor Shared Systems
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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

19	Los Angeles		
20	Madera		
21	Marin		
22	Mariposa		
23	Mendocino		
24	Merced		
25	Modoc	y	Kristin DePaul
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

**Signature Page to MOU for
County Assessor Shared Systems
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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

19	Los Angeles		
20	Madera		
21	Marin		
22	Mariposa		
23	Mendocino		
24	Merced		
25	Modoc		
26	Mono	Yes	<i>Ramy Beek</i>
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

19	Los Angeles		
20	Madera		
21	Marin		
22	Mariposa		
23	Mendocino		
24	Merced		
25	Modoc		
26	Mono		
27	Monterey	Y	Yes to Mono Carmel
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

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20	Madera		
21	Marin		
22	Mariposa		
23	Mendocino		
24	Merced		
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange	Yes	<i>Paul Smith</i>
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

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22	Mariposa		
23	Mendocino		
24	Merced		
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside	Y	<i>Peter Alatorre</i>
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

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24	Merced		
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26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino	Y	Daunte Rowe
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		

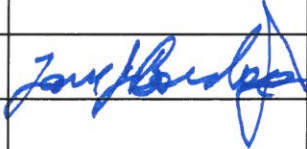
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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

19	Los Angeles		
20	Madera		
21	Marin		
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27	Monterey		
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29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin	yes	
40	San Luis Obispo		


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County Assessor Shared Systems
Document Control Date: June 28, 2024**

AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

20	Madera		
21	Marin		
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23	Mendocino		
24	Merced		
25	Modoc		
26	Mono		
27	Monterey		
28	Napa		
29	Nevada		
30	Orange		
31	Placer		
32	Plumas		
33	Riverside		
34	Sacramento		
35	San Benito		
36	San Bernardino		
37	San Diego		
38	San Francisco		
39	San Joaquin		
40	San Luis Obispo		7/3/24
41	San Mateo		
42	Santa Barbara		


**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 28, 2024**

AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

41	San Mateo	Y	
42	Santa Barbara		
43	Santa Clara		
44	Santa Cruz		
45	Shasta		
46	Sierra		
47	Siskiyou		
48	Solano		
49	Sonoma		
50	Stanislaus		
51	Sutter		
52	Tehama		
53	Trinity		
54	Tulare		
55	Tuolumne		
56	Ventura		
57	Yolo		
58	Yuba		
	Board of Equalization		
	California Assessors' Association		


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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

41	San Mateo		
42	Santa Barbara	Y	
43	Santa Clara		
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52	Tehama		
53	Trinity		
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46	Sierra		
47	Siskiyou		
48	Solano		
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50	Stanislaus		
51	Sutter		
52	Tehama		
53	Trinity		
54	Tulare		
55	Tuolumne		
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	California Assessors' Association		

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42	Santa Barbara		
43	Santa Clara		
44	Santa Cruz		
45	Shasta		
46	Sierra		
47	Siskiyou		
48	Solano	Y	
49	Sonoma		
50	Stanislaus		
51	Sutter		
52	Tehama		
53	Trinity		
54	Tulare		
55	Tuolumne		
56	Ventura		
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42	Santa Barbara		
43	Santa Clara		
44	Santa Cruz		
45	Shasta		
46	Sierra		
47	Siskiyou		
48	Solano		
49	Sonoma	Y	Dena Pirolo
50	Stanislaus		
51	Sutter		
52	Tehama		
53	Trinity		
54	Tulare		
55	Tuolumne		
56	Ventura		
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43	Santa Clara		
44	Santa Cruz		
45	Shasta		
46	Sierra		
47	Siskiyou		
48	Solano		
49	Sonoma		
50	Stanislaus	Y	 Don Gaerke (Aug 15, 2024 20:15 PDT)
51	Sutter		
52	Tehama		
53	Trinity		
54	Tulare		
55	Tuolumne		
56	Ventura		
57	Yolo		
58	Yuba		
	Board of Equalization		
	California Assessors' Association		

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AMENDMENT RATIFICATION SURVEY due by July 31st, 2024

41	San Mateo		
42	Santa Barbara		
43	Santa Clara		
44	Santa Cruz		
45	Shasta		
46	Sierra		
47	Siskiyou		
48	Solano		
49	Sonoma		
50	Stanislaus		
51	Sutter	y	Todd Reiff
52	Tehama		
53	Trinity		
54	Tulare		
55	Tuolumne		
56	Ventura		
57	Yolo		
58	Yuba		
	Board of Equalization		
	California Assessors' Association		


**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 28, 2024**

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49	Sonoma		
50	Stanislaus		
51	Sutter		
52	Tehama		
53	Trinity		
54	Tulare	Y	Tarakbeitz
55	Tuolumne		
56	Ventura		
57	Yolo		
58	Yuba		
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53	Trinity		
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56	Ventura	Y	
57	Yolo		
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54	Tulare		
55	Tuolumne		
56	Ventura		
57	Yolo		
58	Yuba	4	
	Board of Equalization		
	California Assessors' Association		