

**MEMORANDUM OF UNDERSTANDING
REGARDING THE CALIFORNIA COUNTY ASSESSORS
SHARED SYSTEMS CONTRACTS
DOCUMENT CONTROL DATE: JUNE 26, 2026**

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is made and entered into this 26th of June, 2026, by, between, and among the California Assessors’ Association (“**CAA**”), the undersigned California Counties (each individually a “**County**” and collectively the “**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 contracts and will continue to contract with Modern iConcepts Inc., a California corporation, doing business as Modern eConcepts, 160 S Old Springs Road Suite 225, Anaheim Hills, CA 92808 (“**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, as well as the Shared Services Agreement, are attached as Attachment A to this Agreement and incorporated into this Agreement 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 into this Agreement.

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, 2026 and expire on June 30, 2031, unless otherwise terminated as provided herein. The parties may extend the term of this Agreement by written amendment. The Assessor (or other authorized representative) 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. The Vice-President may either directly perform administrative duties, or appoint a designee, or oversee the performance of such duties by a contracted management company engaged by the CAA. 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 guidance or 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 approximated 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. If a County decides to pursue extra services outside of this MOU, such County shall be solely responsible for costs associated with the extra services 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. Withdrawal. 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. However, during the final year of this Agreement, and in the event a new contract with Vendor has not been executed before November 1, the deadline for withdrawal from this Agreement shall be extended to 30 days after the execution of the new contract with Vendor. The Vice-President shall notify Counties of the new withdrawal deadline and Vendor contract details.

The parties recognize that the obligations and debts under this MOU are part of a whole and they are incurred annually. In the event a party withdraws from this MOU, 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 upon a party's withdrawal, the Participating Assessors may adjust or redistribute these costs as set forth in Attachment B.

A party who has withdrawn may request to be added to the MOU again by providing notice to the other parties to this Agreement; in such event, distribution of annual costs will be adjusted or redistributed 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.

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 third-party 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 Attachment B of 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

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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., a California corporation, 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 any written work orders or change orders approved by the Parties; 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. **Incorporation of Recitals:** The recitals above are incorporated into this Contract by this reference. In the event of any conflict between the recitals and the operative provisions of this Contract or its attachments, the operative provisions of this Contract, followed by the provisions in the attachments shall control.
2. **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. Contractor shall have no obligation to perform services, provide deliverables, incur expenses, or assume responsibilities outside the Scope of Work unless such services, deliverables, expenses, or responsibilities are authorized in a written amendment, work order, or change order signed or approved in writing by both Parties.
3. **Term of Agreement:** Contract term shall be July 1, 2026, through June 30, 2031, unless otherwise terminated as provided herein. **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 at its sole option without penalty by providing written notice to Contractor. Association shall remain responsible for payment to Contractor for all services performed, work completed, and approved expenses incurred before termination due to lack of funds. Contractor shall have no obligation to continue performing services affected by unavailable funding after receipt of such written notice, unless the Parties agree in writing on revised scope, funding, and payment terms.
4. **Compensation:** The maximum compensation under this Contract shall not exceed \$1,076,000 for e-Forms and \$1,616,000 for SDR/e-SDR for the entire 5-year term of the Contract. Furthermore, the compensation will

be broken out by fiscal year, where a fiscal year is defined as the period between July 1 through June 30, according to the following structure:

- For Fiscal Year 2026-2027, the e-Forms compensation will be \$251,500 and the SDR/e-SDR compensation will be \$383,000.
 - For Fiscal Year 2027-2028, the e-Forms compensation will be \$226,500 and the SDR/e-SDR compensation will be \$343,000.
 - For Fiscal Year 2028-2029, the e-Forms compensation will be \$201,500 and the SDR/e-SDR compensation will be \$303,000.
 - For Fiscal Year 2029-2030, the e-Forms compensation will be \$199,000 and the SDR/e-SDR compensation will be \$297,000.
 - For Fiscal Year 2030-2031, the e-Forms compensation will be \$197,500 and the SDR/e-SDR compensation will be \$290,000.
 - 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 not associated with services under this Contract, except upon advance written approval by Association
 - All compensation amounts stated in this Section are subject to the invoicing and payment procedures set forth in Attachment B. Contractor shall be entitled to payment for all authorized services performed, work completed, and approved expenses incurred in accordance with this Contract.
 - Any services, deliverables, expenses, or commitments outside the Scope of Work or exceeding the applicable fiscal-year budget shall require prior written approval by Association through a written amendment, work order, or change order. Once approved, such amounts shall be payable in addition to the compensation stated in this Section, unless the written approval expressly states otherwise.
5. **Assignment and Sub-Contracting:** The Association shall appoint a Coordinating Assessor to act as liaison between the Association 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. Contractor shall not be required to obtain Association's prior written approval for routine personnel task assignments or course-of-business changes to Contractor's project team, provided that Contractor remains responsible for the performance of the services required under this Contract. Contractor shall provide Association with reasonable notice of material changes to key personnel assigned to the services. No assignment, reassignment, replacement, or de-assignment of personnel shall relieve Contractor of its obligations under this Contract.
6. **Contract Administration:** The Coordinating Assessor shall act as Association's contract administrator and primary point of contact for day-to-day administration of this Contract. The Coordinating Assessor may provide direction, approvals, priorities, confirmations, invoice reviews and approvals, and administrative decisions necessary for Contractor's performance of the services, provided such actions are consistent with the approved Scope of Work, budget, and terms of this Contract. Only a written amendment signed by authorized representatives of both Parties may modify the material terms of this Contract, including the Contract term, compensation limits, indemnity obligations, insurance requirements, intellectual property ownership, or other legal terms. The Coordinating Assessor will provide overall coordination and guidance regarding the Scope of Work and will address policy issues with Contractor as necessary and appropriate.
7. **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

8. **Usage:** Association makes no guarantee to Contractor regarding the volume or frequency of services that may be requested under this Contract. Any usage figures, if provided, are estimates only and shall not create a minimum purchase obligation. Contractor shall provide services requested by Association only to the extent such services are within the approved Scope of Work, applicable fiscal-year budget, agreed compensation limits, support hours, staffing availability, and other terms of this Contract. Any requested services that exceed the Scope of Work, applicable budget, compensation limits, or agreed service assumptions shall be treated as out-of-scope work and shall require prior written approval through a written amendment, work order, or change order before Contractor is obligated to perform such services.
9. **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.
10. **Publication:** No copies of sketches, schedules, written documents, computer-based data, photographs, maps or graphs, including graphic artwork, 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.
11. **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.
12. **Breach of Contract:** A material failure by either Party to comply with a material provision of this Contract shall constitute a breach of this Contract. The non-breaching Party shall provide written notice describing the alleged breach in reasonable detail and shall allow the breaching Party thirty (30) calendar days to cure the breach, unless a different cure period is expressly stated in this Contract.

If the breach cannot reasonably be cured within thirty (30) calendar days, the breaching Party shall not be in default if it begins cure efforts within the thirty (30)-day period and diligently continues such efforts to completion.

Association shall not withhold payment for undisputed services properly performed by Contractor that are not related to the breach. Any withholding or offset shall be limited to amounts directly related to the alleged breach and shall be supported by written documentation. Association shall timely pay all undisputed invoice amounts.

Either Party may terminate this Contract for material breach only if the breaching Party fails to cure the breach within the applicable cure period. Immediate termination shall be permitted only for uncured material breach, fraud, intentional misconduct, unauthorized disclosure of confidential information, or other circumstances expressly allowing immediate termination under this Contract.

13. **Contract Disputes:** Parties shall deal with each other in good faith and attempt to resolve any disputes informally. If Association or Coordinating Assessor provide Contractor with notice of a dispute, Contractor

shall have 30 days to cure and failure to cure within that time period will be a material breach of this Contract. Notice of any unresolved disputes from the Contractor to Association 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.
- iv. Any final decision of Association shall be expressly identified as such, shall be in writing and shall be signed by Coordinating Assessor or his/her designee. If Association fails to render a decision within 90 days after receipt of Contractor's demand, the Coordinating 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.

- 14. Orderly Termination:** Upon expiration or termination of this Contract, each Party shall return or, upon written request, destroy the other Party's confidential information, records, materials, and property in its possession or control, except to the extent retention is required by law, professional recordkeeping obligations, backup systems, insurance obligations, or internal compliance requirements.

Contractor shall provide reasonable transition assistance as may be mutually agreed by the Parties in writing. Unless otherwise expressly stated in this Contract, any transition assistance, data export, knowledge transfer, system support, documentation, or other post-termination services requested by Association shall be billable at Contractor's then-applicable rates and subject to mutually agreed scope, schedule, access, and payment terms.

Nothing in this Section shall require Contractor to transfer, assign, disclose, or surrender Contractor's pre-existing intellectual property, software tools, code libraries, templates, methodologies, processes, know-how, internal documentation, proprietary systems, or other materials not owned by Association under this Contract.

Association shall remain responsible for payment of all services performed, approved expenses incurred, authorized work completed, and mutually agreed transition services provided through the effective date of termination or expiration and, if applicable, during any transition period.

- 15. 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 immediately and without notice.
- 16. 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 prior to Contractor incurring the expenditure.
- 17. 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: Marin County Assessor
3501 Civic Center Drive, Suite 208
San Rafael, CA 94903-5220
Attn: Shelly Scott, Coordinating Assessor
Tel: 415 473 7215

Modoc County Assessor
204 South Court Street, Suite 106
Alturas, CA 96101
Attn: Kristen DePaul, President CAA
Tel: 530-233 6218

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

- 18. 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 or another State.

- 19. Entire Contract; Amendments:** This Contract, including all attachments, exhibits, amendments, work orders, and change orders incorporated by written agreement of the Parties, constitutes the entire agreement between the Parties concerning the subject matter of this Contract and supersedes all prior or contemporaneous negotiations, discussions, proposals, representations, understandings, or agreements, whether written or oral, concerning such subject matter.

No amendment, modification, supplement, waiver, exception, alternative, substitute, or revision to this Contract shall be valid or binding unless made in writing and signed or otherwise approved in writing by authorized representatives of both Parties.

Written work orders, change orders, statements of work, or other written authorizations approved by authorized representatives of both Parties may modify or supplement the Scope of Work, schedule, deliverables, compensation, or approved expenses, but shall not modify legal terms of this Contract unless expressly stated and approved as a formal amendment.

No electronic acceptance of third-party terms, click-through terms, installer terms, online terms, purchase order terms, invoice terms, or other supplemental terms shall modify this Contract or bind either Party unless expressly approved in a written amendment signed by authorized representatives of both Parties.

- 20. Taxes:** Unless otherwise provided herein or by law, price quoted does not include California state sales or use tax, if such taxes are applicable.

- 21. Delivery:** Time of delivery of services is of the essence in this Contract. Contractor shall use commercially reasonable efforts to perform the services in accordance with agreed schedules, priorities, and timeframes established in this Contract, Attachment A, or any approved work order or change order.

Association may consider, and in its sole discretion, grant equitable extensions for any delivery dates, milestones, response times, or completion timeframes to the extent delay is caused by Association, Association member counties, third-party vendors, cloud service providers, changes in scope, unavailable funding, delayed approvals, delayed testing or acceptance, incomplete or inaccurate information, force majeure events, or other circumstances outside Contractor's reasonable control.

If Association believes any service or deliverable does not materially conform to the applicable Scope of Work or written acceptance criteria, Association shall notify Contractor in writing with reasonable detail. Contractor shall have a reasonable opportunity to review and, if necessary, correct the nonconformity. Association may not reject, cancel, or refuse payment for services or deliverables unless Contractor fails to correct a material nonconformity within a reasonable cure period after receiving written notice; provided however Association shall not be obligation to pay for services and/or deliverables that do not materially conform to the applicable Scope of Work or written acceptance criteria.

Association shall remain responsible for payment for conforming services performed, accepted deliverables, undisputed invoice amounts, and authorized work completed under this Contract.

- 22. Patent/Copyright Materials/Proprietary Infringement:** Contractor shall be responsible for obtaining rights necessary for materials created by Contractor and incorporated into deliverables provided to Association under this Contract, except to the extent such materials are provided by Association, or otherwise outside Contractor's reasonable control.

Contractor warrants that, to Contractor's knowledge, deliverables created by Contractor under this Contract and used by Association in accordance with this Contract will not infringe any United States patent, copyright, trade secret, or other proprietary right of a third party.

Contractor shall have no responsibility or liability for any infringement claim arising out of or related to: Association-provided materials, data, forms, specifications, source code, systems, software, or content; pre-existing SDR/e-SDR/eForms systems or code not created by Contractor under this Contract; third-party software, services, platforms, or cloud services; open-source software not introduced by Contractor in violation of this Contract; modifications or combinations not made by Contractor; or use of deliverables outside the scope authorized by this Contract.

If a deliverable created by Contractor becomes, or in Contractor's reasonable opinion is likely to become, the subject of an infringement claim, Contractor may, at its option and expense, use commercially reasonable efforts to: obtain for Association the right to continue using the affected deliverable; modify the deliverable so it is non-infringing; replace the deliverable with a substantially similar non-infringing deliverable; or discontinue the affected deliverable or service if the foregoing options are not commercially reasonable. If either of the last two options listed in the preceding sentence are to be used, Contractor shall act in consultation with Association, and Association shall have final approval rights over the option selected as a solution.

Contractor's indemnification obligations for infringement claims shall be limited to the extent expressly provided in the Indemnification section of this Contract and shall be subject to any applicable limitations of liability.

- 23. 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.

- 24. Termination:** Association may terminate this Contract for convenience upon thirty (30) calendar days' prior written notice to Contractor.

Either Party may terminate this Contract for cause if the other Party materially breaches this Contract and fails to cure such material breach within the applicable cure period after receiving written notice describing the breach in reasonable detail. For purposes of this Section, cause shall include a material uncured breach, fraud, intentional misrepresentation, or willful misconduct by the other Party in connection with this Contract.

Termination of this Contract shall not relieve either Party of obligations that accrued before the effective date of termination. Association shall remain responsible for payment to Contractor for all authorized services performed, work completed, approved expenses incurred, non-cancelable commitments reasonably made with Association approval, and any mutually agreed transition services performed through the effective date of termination.

Upon receipt or issuance of a termination notice, Contractor shall use commercially reasonable efforts to wind down affected services in an orderly manner and avoid unnecessary additional costs, subject to Association's continued payment of undisputed amounts due under this Contract.

Contractor shall not be required to perform additional services after the effective date of termination unless the Parties agree in writing on the scope, schedule, access, and payment terms for such services.

- 25. 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.
- 26. 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.
- 27. 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.
- 28. 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.
- 29. 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.

Contractor must maintain insurance for the entire term of this Contract. If Contractor's insurance policy expires during the term of the Contract, Contractor shall notify Association of its plans for renewal of the policy and will provide Association with proof of renewal as soon as available. If Contractor fails to maintain insurance acceptable to Association for the full term of this Contract, Association may terminate this Contract immediately without notice.

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 Assessors' 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
Cyber Insurance	\$2,000,000 per occurrence
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.

30. **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.
31. **Changes:** Contractor shall make no changes to the Scope of Work without Association's written approval.
32. **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 attempts to continue the work to the extent possible.
33. **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.
34. **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.

- 35. Pricing:** Contractor's pricing includes compensation for the services expressly included in the approved Scope of Work, subject to the applicable fiscal-year budget, compensation limits, assumptions, exclusions, and other terms of this Contract.

Unless expressly included in the Scope of Work, Contractor's pricing does not include out-of-scope work, change requests, new or expanded deliverables, excessive regulatory or form changes, accessibility remediation, third-party platform changes, Microsoft Azure or other vendor changes, emergency work outside the approved Scope of Work, additional county-specific requests, pass-through expenses, non-cancelable commitments, or other services or costs not expressly included in this Contract.

Any additional services, expenses, or costs shall require prior written approval through an amendment, work order, change order, or other written authorization by Association and shall be payable in accordance with the approved authorization and this Contract.

- 36. Terms and Conditions:** Contractor acknowledges that it has read, understands and agrees to all terms and conditions included in this Contract.
- 37. 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.
- 38. 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 of this Contract shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.
- 39. Calendar Days:** The words "day" or "days" shall mean a calendar day or days rather than a 24-hour period, unless otherwise expressly provided.
- 40. 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.
- 41. 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.
- 42. 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.
- 43. 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.

- 44. 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.

- 45. Ownership of Documents:** Association shall own Association data, Association-provided materials, and final deliverables specifically created by Contractor for Association under this Contract and paid for by Association, excluding Contractor Background Technology.

"Contractor Background Technology" means all software, source code, object code, tools, templates, scripts, utilities, libraries, frameworks, methodologies, processes, workflows, algorithms, know-how, technical information, designs, inventions, and other intellectual property that Contractor owned, developed, licensed, or used before this Contract, or that Contractor develops independently of this Contract without use of Association confidential information.

Contractor shall retain all right, title, and interest in and to "Contractor Background Technology", including any improvements, enhancements, modifications, or derivative works of "Contractor Background Technology", even if used, adapted, or incorporated in connection with the services or deliverables.

To the extent Contractor Background Technology is incorporated into a deliverable paid for by Association, Contractor grants Association a non-exclusive, non-transferable, non-sublicensable, royalty-free license to use such Contractor Background Technology solely as incorporated in the deliverable and solely for Association's internal business purposes related to the SDR/e-SDR/eForms systems.

Nothing in this Contract shall transfer ownership of Contractor Background Technology, Contractor tools, reusable code, general skills, experience, know-how, or materials not specifically created for Association as a paid deliverable under this Contract.

Outside of Contractor Background Technology, Contractor deliverables are "works-for-hire" and belong to Association. Contractor shall not use Association-owned deliverables, Association data, or Association confidential information for purposes unrelated to this Contract without Association's prior written approval, except as otherwise permitted by this Contract.

- 46. 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. Accounts, records, books, and data will be subject to inspection at Association's request. Coordinating Assessor shall store these records for a period of three years after final payment is received from Association.
- 47. Counterparts:** This Contract may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

SIGNATURE PAGE

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

California Assessors' Association
Date: 6-29-26 By: Shelly Scott
Shelly Scott, Coordinating Assessor

Date: 6-30-2026
Napoleon Dogaru
Napoleon Dogaru, President, d/b/a
Modern iConcepts Inc.

ATTACHMENTS

ATTACHMENT A: SCOPE OF WORK

I. OVERVIEW

A. Background Information:

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

The Parties acknowledge that in 2024, the United States Department of Justice (DOJ) issued a rule requiring local governments to comply with Web Content Accessibility Guidelines (WCAG) 2.1 Level AA. As of the execution of this Agreement, the deadline for compliance with the DOJ's rule as applicable to the Association is April 26, 2027. The Parties agree that any initial remediation, upgrade, and/or other work (Remediation Work) necessary to bring Association's systems into compliance with the DOJ rule are outside of the scope of this Agreement. Therefore, the Parties may enter into a separate agreement, or an amendment to this Agreement, for such Remediation Work. If the Parties pursue the Remediation Work, then following completion of the Remediation Work, Contractor shall ensure that all software, website, communications, and work product affected by the Remediation Work complies with the DOJ rule and WCAG 2.1 Level AA. Since ADA laws, rules, and regulations may be updated from time to time, Contractor shall further be responsible for conducting related ongoing work to maintain Association's Systems in compliance with all the applicable laws and requirements.

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 required 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 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	2026-27 FY \$/Hour	2027-28 FY \$/Hour	2028-29 FY \$/Hour	2030-31 FY \$/Hour	2031-32 FY \$/Hour
Application Tester	\$125	\$130	\$135	\$140	\$145
Analyst	\$125	\$130	\$135	\$140	\$145
Level 1 Help Desk	\$125	\$130	\$135	\$140	\$145
Sr. Business Analyst	\$150	\$155	\$160	\$165	\$170
Sr. Project Manager	\$150	\$155	\$160	\$165	\$170
Sr. Developer	\$175	\$180	\$185	\$190	\$195
Sr. DBA	\$175	\$180	\$185	\$190	\$195
Sr. System Engineer	\$175	\$180	\$185	\$190	\$195
Special Skill	Market	Market	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:

Marin County Assessor
 Attn: Shelly Scott, Coordinating Assessor
 3501 Civic Center Drive, Suite 208
 San Rafael, CA 94903-5220

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.

ATTACHMENT B

Existing Contract 2 yrs - 2024-2026	Option 2: Contract 5 yrs - 2026-2031					
CAA Shared Services - e-SDR/BPSV	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total 5 FY
e-SDR/BPSV Support and Operations - Modern iConcepts labor: approximate 1300-1365 labor hours - with 65% e-SDR and 35% SDR split (BPSV split across both)	\$ 250,000	\$ 225,000	\$ 200,000	\$ 195,000	\$ 190,000	\$ 1,060,000
Microsoft Data Centers Azure Services - CAA Shared Services pass-through estimated expenses	\$ 17,500	\$ 17,500	\$ 17,500	\$ 19,000	\$ 20,000	\$ 91,500
Other Hosting Related Expenses - CAA Shared Services pass-through estimated expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,500	\$ 9,000
5 years renewal Options at market cost - Discount	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (100,000)
Total e-SDR/BPSV Est. Cost Support and Operations	\$ 249,000	\$ 224,000	\$ 199,000	\$ 196,000	\$ 192,500	\$ 1,060,500
Total MiC e-SDR/BPSV Est. Cost 1300-1365 Labor Hours	\$ 230,000	\$ 205,000	\$ 180,000	\$ 175,000	\$ 170,000	\$ 960,000
Total MiC e-SDR/BPSV pass-through Est. Expenses	\$ 19,000	\$ 19,000	\$ 19,000	\$ 21,000	\$ 22,500	\$ 100,500

CAA Shared Services - SDR/BPSV	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total 5 FY
SDR/BPSV Support and Operations - Modern iConcepts labor: approximate 700-735 labor hours - with 65% e-SDR and 35% SDR split (BPSV split across both)	\$ 130,000	\$ 115,000	\$ 100,000	\$ 95,000	\$ 90,000	\$ 530,000
Microsoft Data Centers Azure Services - CAA Shared Services pass-through estimated expenses	\$ 17,500	\$ 17,500	\$ 17,500	\$ 19,000	\$ 20,000	\$ 91,500
Other Hosting Related Expenses - CAA Shared Services pass-through estimated expenses	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,500	\$ 9,000
5 years renewal Options at market cost - Discount	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (75,000)
Total SDR/BPSV Est. Cost Support and Operations	\$ 134,000	\$ 119,000	\$ 104,000	\$ 101,000	\$ 97,500	\$ 555,500
Total MiC SDR/BPSV Est. Cost 700-735 Labor Hours	\$ 115,000	\$ 100,000	\$ 85,000	\$ 80,000	\$ 75,000	\$ 455,000
Total MiC SDR/BPSV pass-through Est. Expenses	\$ 19,000	\$ 19,000	\$ 19,000	\$ 21,000	\$ 22,500	\$ 100,500

CAA Shared Services - e-Forms	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total 5 FY
e-Forms Support and Operations - Modern iConcepts labor: approximate 1300-1400 labor hours	\$ 250,000	\$ 225,000	\$ 200,000	\$ 195,000	\$ 190,000	\$ 1,060,000
Microsoft Data Centers Azure Services - CAA Shared Services pass-through estimated expense	\$ 15,000	\$ 15,000	\$ 15,000	\$ 17,000	\$ 20,000	\$ 82,000
Other Hosting Related Expenses - CAA Shared Services pass-through estimated expense	\$ 1,500	\$ 1,500	\$ 1,500	\$ 2,000	\$ 2,500	\$ 9,000
5 years renewal Options at market cost - Discount	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (75,000)
Total e-Forms Est. Cost Support and Operations	\$ 251,500	\$ 226,500	\$ 201,500	\$ 199,000	\$ 197,500	\$ 1,076,000
Total MiC e-Forms Est. Cost 1300-1400 Labor Hours	\$ 235,500	\$ 210,000	\$ 185,000	\$ 180,000	\$ 175,000	\$ 985,000
Total MiC e-Forms pass-through Est. Expenses	\$ 16,500	\$ 16,500	\$ 16,500	\$ 19,000	\$ 22,500	\$ 91,000

CAA Shared Services - e-SDR/SDR/BPSV and e-Forms Support and Operations	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	Total 5 FY
e-SDR/SDR/BPSV and e-Forms Support and Operations - Modern iConcepts labor: approximate 3300-3500 labor hours	\$ 630,000	\$ 565,000	\$ 500,000	\$ 485,000	\$ 470,000	\$ 2,650,000
Microsoft Data Centers Azure Services - CAA Shared Services pass-through estimated expenses	\$ 50,000	\$ 50,000	\$ 50,000	\$ 55,000	\$ 60,000	\$ 265,000
Other Hosting Related Expenses - CAA Shared Services pass-through estimated expenses	\$ 4,500	\$ 4,500	\$ 4,500	\$ 6,000	\$ 7,500	\$ 27,000

5 years Renewal Options at market cost - Discount	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (250,000)
Total e-SDR/SDR/BPSV and e-Forms Est. Cost Support and Operations	\$ 634,500	\$ 569,500	\$ 504,500	\$ 496,000	\$ 487,500	\$ 2,692,000
<i>Total MiC Support and Operations Est. Cost</i>	<i>\$ 580,000</i>	<i>\$ 515,000</i>	<i>\$ 450,000</i>	<i>\$ 435,000</i>	<i>\$ 420,000</i>	<i>\$ 2,400,000</i>
<i>Total MiC CAA pass-through Est. Expenses</i>	<i>\$ 54,500</i>	<i>\$ 54,500</i>	<i>\$ 54,500</i>	<i>\$ 61,000</i>	<i>\$ 67,500</i>	<i>\$ 292,000</i>
<i>Total MiC Support an Operations Est. Labor Hours</i>	<i>3,300-3,500</i>	<i>3,300-3,500</i>	<i>3,300-3,500</i>	<i>3,300-3,500</i>	<i>3,300-3,500</i>	<i>16,500-17,500</i>
<i>Total MiC Support and Operations Est. Labor Rate per hour</i>	<i>\$166 to \$176</i>	<i>\$148 to \$157</i>	<i>\$129 to \$137</i>	<i>\$125 to \$132</i>	<i>\$120 to \$128</i>	<i>\$138 to \$146</i>
<i>MiC Support and Operations Est. Discounts</i>	<i>\$ (50,000)</i>	<i>\$ (115,000)</i>	<i>\$ (180,000)</i>	<i>\$ (195,000)</i>	<i>\$ (210,000)</i>	<i>\$ (750,000.00)</i>
<i>MiC Support and Operations Est. Discounts %</i>	<i>0%</i>	<i>-18%</i>	<i>-29%</i>	<i>-31%</i>	<i>-33%</i>	<i>-22%</i>
<i>CPI Related Discounts % (annual 3.5%)</i>	<i>0%</i>	<i>-3%</i>	<i>-7%</i>	<i>-11%</i>	<i>-15%</i>	<i>-7%</i>
<i>Total Shared Service Discounts (includes CPI %)</i>	<i>0%</i>	<i>-22%</i>	<i>-36%</i>	<i>-42%</i>	<i>-48%</i>	<i>-29%</i>
MiC Support and Operations Est. per FY increase % over present contract	51%	36%	20%	18%	16%	28%

		New Contract 2026-31 (5 yrs)		
	Totals	20	34	49
		2026-27 FY Operations		
Code	County	2027 Filing Year e-SDR	2027 Filing Year SDR3	2027 e-Forms4
1	Alameda	Yes	Yes	Yes
2	Alpine	No	No	No
3	Amador	Yes	Yes	Yes
4	Butte	No	No	Yes
5	Calaveras	Yes	Yes	Yes
6	Colusa	No	No	Yes
7	Contra Costa	Yes	Yes	Yes
8	Del Norte	No	Yes	Yes
9	El Dorado	No	Yes	Yes
10	Fresno	Yes	Yes	Yes
11	Glenn	No	No	Yes
12	Humboldt	No	No	No
13	Imperial	Yes	Yes	Yes
14	Inyo	No	No	Yes
15	Kern	Yes	Yes	Yes
16	Kings	No	No	Yes
17	Lake	No	No	Yes
18	Lassen	No	No	Yes
19	Los Angeles	No	Yes	No
20	Madera	No	No	Yes
21	Marin	Yes	Yes	Yes
22	Mariposa	No	No	Yes
23	Mendocino	Yes	Yes	Yes
24	Merced	No	Yes	Yes
25	Modoc	Yes	Yes	Yes
26	Mono	No	No	Yes
27	Monterey	No	Yes	Yes
28	Napa	No	No	No
29	Nevada	No	No	Yes
30	Orange	Yes	Yes	Yes
31	Placer	No	No	Yes
32	Plumas	No	No	Yes
33	Riverside	No	Yes	Yes
34	Sacramento	Yes	Yes	Yes
35	San Benito	No	No	No
36	San Bernardino	Yes	Yes	Yes
37	San Diego	No	Yes	No
38	San Francisco	No	Yes	Yes
39	San Joaquin	No	Yes	Yes
40	San Luis Obispo	Yes	Yes	Yes

41	San Mateo	Yes	Yes	Yes
42	Santa Barbara	No	No	Yes
43	Santa Clara	No	Yes	Yes
44	Santa Cruz	No	No	No
45	Shasta	No	Yes	Yes
46	Sierra	No	No	No
47	Siskiyou	No	No	No
48	Solano	Yes	Yes	Yes
49	Sonoma	No	Yes	Yes
50	Stanislaus	No	Yes	Yes
51	Sutter	No	No	Yes
52	Tehama	Yes	Yes	Yes
53	Trinity	No	No	Yes
54	Tulare	Yes	Yes	Yes
55	Tuolumne	Yes	Yes	Yes
56	Ventura	Yes	Yes	Yes
57	Yolo	No	Yes	Yes
58	Yuba	No	No	Yes
	Totals	20	34	49

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

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

53	44	2025	Santa Cruz	No	No	-	-	-	-	-	-	-	-	0.00%
54	46	2025	Sierra	No	No	-	-	-	-	-	-	-	-	0.00%
55	47	2025	Siskiyou	No	No	-	-	-	-	-	-	-	-	0.00%
56	52	2025	Tehama	No	No	-	-	-	-	-	-	-	-	0.00%
57	53	2025	Trinity	No	No	-	-	-	-	-	-	-	-	0.00%
58	58	2025	Yuba	No	No	-	-	-	-	-	-	-	-	0.00%
Total				37	21	22,662	124,152	3,101	1,378	1,667	2,306	141,462	149,915	100.00%

Note: non-participating counties are marked in red.

2026-27 eFORMs BUDGET DEVELOPMENT, SERVICE AND SUPPORT											
Participating Counties		Parcel Counts from CAA Survey, Secured and Unsecured*	% of Total Roll Parcel Counts	2026-27 Total Due	Distribution of Costs based on \$650 Minimum with balance split between remaining counties		Counties above minimum threshold parcel counts and % of the total non-minimum counties total			eForms 2026-27	Final Cost
					Over Minimum	Minimum					
				251,500							
BOE		By Agreement 20% of cost		50,300							
Balance Allocated to Participating Counties				201,200							
Total of Couties with Minimum				(7,150)							
Subtotal of Counties over \$500 Minimum				194,050							
Alameda	522,787	5.13%	10,313	Alameda	10,195	-	522,787	5.25%	Alameda	10,195	
Amador	27,274	0.27%	538	Amador	-	650		0.00%	Amador	650	
Butte	117,331	1.15%	2,315	Butte	2,288	-	117,331	1.18%	Butte	2,288	
Calaveras	50,012	0.49%	987	Calaveras	975	-	50,012	0.50%	Calaveras	975	
Colusa	17,314	0.17%	342	Colusa	-	650		0.00%	Colusa	650	
Contra Costa	427,692	4.19%	8,437	Contra Costa	8,341	-	427,692	4.30%	Contra Cost	8,341	
Del Norte	19,747	0.19%	390	Del Norte	-	650		0.00%	Del Norte	650	
El Dorado	166,931	1.64%	3,293	El Dorado	3,255	-	166,931	1.68%	El Dorado	3,255	
Fresno	342,740	3.36%	6,762	Fresno	6,684	-	342,740	3.44%	Fresno	6,684	
Glenn	17,346	0.17%	342	Glenn	-	650		0.00%	Glenn	650	
Imperial	93,496	0.92%	1,844	Imperial	1,823	-	93,496	0.94%	Imperial	1,823	
Inyo	17,919	0.18%	354	Inyo	-	650		0.00%	Inyo	650	
Kern	454,703	4.46%	8,970	Kern	8,867	-	454,703	4.57%	Kern	8,867	
Kings	59,258	0.58%	1,169	Kings	1,156	-	59,258	0.60%	Kings	1,156	
Lake	73,802	0.72%	1,456	Lake	1,439	-	73,802	0.74%	Lake	1,439	
Lassen	29,984	0.29%	592	Lassen	-	650		0.00%	Lassen	650	
Madera	70,955	0.70%	1,400	Madera	1,384	-	70,955	0.71%	Madera	1,384	
Marin	109,785	1.08%	2,166	Marin	2,141	-	109,785	1.10%	Marin	2,141	
Mariposa	15,944	0.16%	315	Mariposa	-	650		0.00%	Mariposa	650	
Mendocino	66,069	0.65%	1,303	Mendocino	1,288	-	66,069	0.66%	Mendocino	1,288	
Merced	104,188	1.02%	2,055	Merced	2,032	-	104,188	1.05%	Merced	2,032	
Modoc	32,821	0.32%	647	Modoc	-	650		0.00%	Modoc	650	
Mono	25,094	0.25%	495	Mono	-	650		0.00%	Mono	650	
Monterey	155,283	1.52%	3,063	Monterey	3,028	-	155,283	1.56%	Monterey	3,028	
Nevada	71,310	0.70%	1,407	Nevada	1,391	-	71,310	0.72%	Nevada	1,391	
Orange	1,042,612	10.22%	20,569	Orange	20,332	-	1,042,612	10.48%	Orange	20,332	
Placer	306,911	3.01%	6,055	Placer	5,985	-	306,911	3.08%	Placer	5,985	
Plumas	28,565	0.28%	564	Plumas	-	650		0.00%	Plumas	650	
Riverside	1,116,927	10.95%	22,035	Riverside	21,781	-	1,116,927	11.22%	Riverside	21,781	
Sacramento	537,499	5.27%	10,604	Sacramento	10,482	-	537,499	5.40%	Sacramento	10,482	
San Bernardino	933,604	9.15%	18,418	San Bernardino	18,206	-	933,604	9.38%	San Bernard	18,206	
San Francisco	232,209	2.28%	4,581	San Francisco	4,528	-	232,209	2.33%	San Francisco	4,528	
San Joaquin	265,900	2.61%	5,246	San Joaquin	5,185	-	265,900	2.67%	San Joaquin	5,185	
San Luis Obispo	181,088	1.78%	3,572	San Luis Obispo	3,531	-	181,088	1.82%	San Luis Ob	3,531	
San Mateo	234,416	2.30%	4,625	San Mateo	4,571	-	234,416	2.36%	San Mateo	4,571	
Santa Barbara	151,045	1.48%	2,980	Santa Barbara	2,946	-	151,045	1.52%	Santa Barba	2,946	
Santa Clara	657,423	6.45%	12,970	Santa Clara	12,821	-	657,423	6.61%	Santa Clara	12,821	
Shasta	113,430	1.11%	2,238	Shasta	2,212	-	113,430	1.14%	Shasta	2,212	
Solano	163,891	1.61%	3,233	Solano	3,196	-	163,891	1.65%	Solano	3,196	
Sonoma	219,452	2.15%	4,329	Sonoma	4,280	-	219,452	2.21%	Sonoma	4,280	
Stanislaus	184,646	1.81%	3,643	Stanislaus	3,601	-	184,646	1.86%	Stanislaus	3,601	
Sutter	39,226	0.38%	774	Sutter	765	-	39,226	0.39%	Sutter	765	
Tehama	48,753	0.48%	962	Tehama	951	-	48,753	0.49%	Tehama	951	
Trinity	16,076	0.16%	317	Trinity	-	650		0.00%	Trinity	650	
Tulare	180,395	1.77%	3,559	Tulare	3,518	-	180,395	1.81%	Tulare	3,518	
Tuolumne	46,657	0.46%	920	Tuolumne	910	-	46,657	0.47%	Tuolumne	910	
Ventura	297,759	2.92%	5,874	Ventura	5,807	-	297,759	2.99%	Ventura	5,807	
Yolo	72,751	0.71%	1,435	Yolo	1,419	-	72,751	0.73%	Yolo	1,419	
Yuba	37,727	0.37%	744	Yuba	736	-	37,727	0.38%	Yuba	736	
Totals:	10,198,747	100.00%	201,200		194,050	7,150	9,950,663	100.00%	Totals:	201,200	
Add:											

2026-27 SDR BUDGET DEVELOPMENT, SERVICE AND SUPPORT									
SDR BUDGET YEAR 2026-27 SERVICES AND SUPPORT						Distribution of Costs based on \$500 Minimum with balance split between remaining counties		Counties above Minimum Cost threshold Filings and % of the total non-minimum counties total Filings	
Participating Counties	SDR Statement Participation from Annual Report		% of Total SDR Annual Filings	2026-27 Total Due		Over Minimum	Minimum		
Total SDR Allocated Cost				\$ 134,000					
Total of Couties with Minimum				\$ (3,500)					
Balance Allocated to Participating Counties over Minimum				\$ 130,500					
Alameda	1,196		5.5%	\$ 7,309	Alameda	7,168	-	1,196	5.49%
Amador	22		0.1%	\$ 134	Amador	-	500		0.00%
Calaveras	20		0.1%	\$ 122	Calaveras	-	500		0.00%
Contra Costa	815		3.7%	\$ 4,980	Contra Costa	4,885	-	815	3.74%
Del Norte	17		0.1%	\$ 104	Del Norte	-	500		0.00%
El Dorado	134		0.6%	\$ 819	El Dorado	803	-	134	0.62%
Fresno	768		3.5%	\$ 4,693	Fresno	4,603	-	768	3.53%
Imperial	132		0.6%	\$ 807	Imperial	791	-	132	0.61%
Kern	646		2.9%	\$ 3,948	Kern	3,872	-	646	2.97%
Los Angeles	5,500		25.1%	\$ 33,610	Los Angeles	32,965	-	5,500	25.26%
Marin	201		0.9%	\$ 1,228	Marin	1,205	-	201	0.92%
Mendocino	57		0.3%	\$ 348	Mendocino	-	500		0.00%
Merced	165		0.8%	\$ 1,008	Merced	989	-	165	0.76%
Modoc	8		0.0%	\$ 49	Modoc	-	500		0.00%
Monterey	246		1.1%	\$ 1,503	Monterey	1,474	-	246	1.13%
Orange	1,995		9.1%	\$ 12,191	Orange	11,957	-	1,995	9.16%
Riverside	1,573		7.2%	\$ 9,612	Riverside	9,428	-	1,573	7.22%
Sacramento	1,072		4.9%	\$ 6,551	Sacramento	6,425	-	1,072	4.92%
San Bernardino	1,214		5.5%	\$ 7,419	San Bernardino	7,276	-	1,214	5.58%
San Diego	822		3.7%	\$ 5,023	San Diego	4,927	-	822	3.78%
San Francisco	570		2.6%	\$ 3,483	San Francisco	3,416	-	570	2.62%
San Joaquin	472		2.2%	\$ 2,884	San Joaquin	2,829	-	472	2.17%
San Luis Obispo	226		1.0%	\$ 1,381	San Luis Obispo	1,355	-	226	1.04%
San Mateo	658		3.0%	\$ 4,021	San Mateo	3,944	-	658	3.02%
Santa Clara	1,206		5.5%	\$ 7,370	Santa Clara	7,228	-	1,206	5.54%
Shasta	146		0.7%	\$ 892	Shasta	875	-	146	0.67%
Solano	271		1.2%	\$ 1,656	Solano	1,624	-	271	1.24%
Sonoma	330		1.5%	\$ 2,017	Sonoma	1,978	-	330	1.52%
Stanislaus	364		1.7%	\$ 2,224	Stanislaus	2,182	-	364	1.67%
Tehama	0		0.0%	\$ -	Tehama	-	500		0.00%
Tulare	266		1.2%	\$ 1,626	Tulare	1,594	-	266	1.22%
Tuolumne	31		0.1%	\$ 189	Tuolumne	-	500		0.00%
Ventura	654		3.0%	\$ 3,997	Ventura	3,920	-	654	3.00%
Yolo	131		0.6%	\$ 801	Yolo	785	-	131	0.60%
Totals:	21,928		100%	\$ 134,000		130,500	3,500	21,773	100.00%
Add	134,000								

SDR 2026-27	Final Cost
Alameda	7,168
Amador	500
Calaveras	500
Contra Cost	4,885
Del Norte	500
El Dorado	803
Fresno	4,603
Imperial	791
Kern	3,872
Los Angeles	32,965
Marin	1,205
Mendocino	500
Merced	989
Modoc	500
Monterey	1,474
Orange	11,957
Riverside	9,428
Sacramento	6,425
San Bernarc	7,276
San Diego	4,927
San Francis	3,416
San Joaquir	2,829
San Luis Ob	1,355
San Mateo	3,944
Santa Clara	7,228
Shasta	875
Solano	1,624
Sonoma	1,978
Stanislaus	2,182
Tehama	500
Tulare	1,594
Tuolumne	500
Ventura	3,920
Yolo	785
Totals:	134,000

2026-27 eSDR BUDGET DEVELOPMENT, SERVICE AND SUPPORT									
eSDR BUDGET YEAR 2026-27 SERVICES AND SUPPORT						Distribution of Costs based on \$500 Minimum with balance split between remaining counties		Counties above Minimum Cost threshold Filings and % of the total non-minimum counties total	
Participating Counties	eSDR Statement Participation from Annual Report		% of Total SDR Annual Filings	2026-27 Total Due		Over Minimum	Minimum		
Total eSDR Allocated Cost				\$ 249,000					
Total of Counties with Minimum				\$ (3,000)					
Balance Allocated to Participating Counties over Minimum				\$ 246,000					
Alameda	9,738		7.7%	\$ 19,055	Alameda	18,879	-	9,738	7.67%
Amador	0		0.0%	\$ -	Amador	-	500		0.00%
Calaveras	191		0.2%	\$ 374	Calaveras	-	500		0.00%
Contra Costa	10,052		7.9%	\$ 19,670	Contra Costa	19,488	-	10,052	7.92%
Fresno	8,061		6.3%	\$ 15,774	Fresno	15,628	-	8,061	6.35%
Imperial	10		0.0%	\$ 20	Imperial	-	500		0.00%
Kern	4,685		3.7%	\$ 9,168	Kern	9,083	-	4,685	3.69%
Marin	3,840		3.0%	\$ 7,514	Marin	7,445	-	3,840	3.03%
Mendocino	2,616		2.1%	\$ 5,119	Mendocino	5,072	-	2,616	2.06%
Modoc	158		0.1%	\$ 309	Modoc	-	500		0.00%
Orange	41,482		32.6%	\$ 81,172	Orange	80,421	-	41,482	32.69%
Sacramento	13,016		10.2%	\$ 25,470	Sacramento	25,234	-	13,016	10.26%
San Bernardino	13,197		10.4%	\$ 25,824	San Bernardino	25,585	-	13,197	10.40%
San Luis Obispo	4,599		3.6%	\$ 8,999	San Luis Obispo	8,916	-	4,599	3.62%
San Mateo	6,482		5.1%	\$ 12,684	San Mateo	12,567	-	6,482	5.11%
Solano	3,142		2.5%	\$ 6,148	Solano	6,091	-	3,142	2.48%
Tehama	0		0.0%	\$ -	Tehama	-	500		0.00%
Tulare	0		0.0%	\$ -	Tulare	-	500		0.00%
Tuolumne	439		0.3%	\$ 859	Tuolumne	851	-	439	0.35%
Ventura	5,540		4.4%	\$ 10,841	Ventura	10,740	-	5,540	4.37%
Totals:	127,248		100%	\$ 249,000		246,000	3,000	126,889	100.00%
Add:	249,000								
Delete:									

eSDR 2026-27	Final Cost
Alameda	18,879
Amador	500
Calaveras	500
Contra Costa	19,488
Fresno	15,628
Imperial	500
Kern	9,083
Marin	7,445
Mendocino	5,072
Modoc	500
Orange	80,421
Sacramento	25,234
San Bernardino	25,585
San Luis Obispo	8,916
San Mateo	12,567
Solano	6,091
Tehama	500
Tulare	500
Tuolumne	851
Ventura	10,740
Totals:	249,000

eForms 2026-27	Cost per County
Alameda	10,195
Amador	650
Butte	2,288
Calaveras	975
Colusa	650
Contra Costa	8,341
Del Norte	650
El Dorado	3,255
Fresno	6,684
Glenn	650
Imperial	1,823
Inyo	650
Kern	8,867
Kings	1,156
Lake	1,439
Lassen	650
Madera	1,384
Marin	2,141
Mariposa	650
Mendocino	1,288
Merced	2,032
Modoc	650
Mono	650
Monterey	3,028
Nevada	1,391
Orange	20,332
Placer	5,985
Plumas	650
Riverside	21,781
Sacramento	10,482
San Bernardino	18,206
San Francisco	4,528
San Joaquin	5,185
San Luis Obispo	3,531
San Mateo	4,571
Santa Barbara	2,946
Santa Clara	12,821
Shasta	2,212
Solano	3,196
Sonoma	4,280
Stanislaus	3,601
Sutter	765
Tehama	951
Trinity	650
Tulare	3,518
Tuolumne	910
Ventura	5,807
Yolo	1,419
Yuba	736
Totals:	\$ 201,200

SDR 2026-27	Cost per County
Alameda	7,168
Amador	500
Calaveras	500
Contra Costa	4,885
Del Norte	500
El Dorado	803
Fresno	4,603
Imperial	791
Kern	3,872
Los Angeles	32,965
Marin	1,205
Mendocino	500
Merced	989
Modoc	500
Monterey	1,474
Orange	11,957
Riverside	9,428
Sacramento	6,425
San Bernardino	7,276
San Diego	4,927
San Francisco	3,416
San Joaquin	2,829
San Luis Obispo	1,355
San Mateo	3,944
Santa Clara	7,228
Shasta	875
Solano	1,624
Sonoma	1,978
Stanislaus	2,182
Tehama	500
Tulare	1,594
Tuolumne	500
Ventura	3,920
Yolo	785
Totals:	\$ 134,000

eSDR 2026-27	Cost per County
Alameda	18,879
Amador	500
Calaveras	500
Contra Costa	19,488
Fresno	15,628
Imperial	500
Kern	9,083
Marin	7,445
Mendocino	5,072
Modoc	500
Orange	80,421
Sacramento	25,234
San Bernardino	25,585
San Luis Obispo	8,916
San Mateo	12,567
Solano	6,091
Tehama	500
Tulare	500
Tuolumne	851
Ventura	10,740
Totals:	\$ 249,000

**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 26, 2026**

AMENDMENT RATIFICATION SURVEY due by July 31, 2026

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		
19	Los Angeles		

**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 26, 2026**

AMENDMENT RATIFICATION SURVEY due by July 31, 2026

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		
41	San Mateo		

**Signature Page to MOU for
County Assessor Shared Systems
Document Control Date: June 26, 2026**

AMENDMENT RATIFICATION SURVEY due by July 31, 2026

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		

APPROVED AS TO FORM
OFFICE OF THE COUNTY COUNSEL
ORANGE COUNTY, CA

DocuSigned by:

Ronnie Magsaysay 7/21/2026
C44B73F6A6EE416...