



AGENDA STAFF REPORT

Control: 26001118

MEETING DATE: 08/25/2026
LEGAL ENTITY TAKING ACTION: Board of Supervisors
BOARD OF SUPERVISORS DISTRICT(S): All Districts
SUBMITTING AGENCY/DEPARTMENT: Assessor
DEPARTMENT CONTACT PERSON(S): Neil Shah, 714-834-2733
George Singletary, 714-834-4762

SUBJECT: Ratify Memorandum of Understanding with California Assessors' Association

CEO CONCUR

Concur

COUNTY COUNSEL REVIEW

Approve agreement to form

CLERK OF THE BOARD

DISCUSSION

3 Votes Board Majority

Budgeted: Yes

Current Year Cost: \$112,710

Annual Cost: See Financial
Impact Section

Staffing Impact: No

Current Fiscal Year

Funding Source: GF: 100%

Sole Source: No

Revenue: N/A

Levine Act Review

Completed? N/A

**County Audit in Last 3
years:** No

Prior Board Action: NA

RECOMMENDED ACTION(S):

1. Authorize the Assessor or designee to execute and ratify Memorandum of Understanding between the County of Orange, California Counties, the California Assessors' Association, and the California Board of Equalization for use of Standard Data Record (SDR), electronic Standard Data Record (e-SDR), and eForms to support the assessment functions, effective July 1, 2026, through June 30, 2031, and to pay Orange County's cost at an anticipated amount of \$475,882.
2. Authorize the Assessor or designee to pay up to 15 percent per year over Orange County's projected costs for SDR, e-SDR, and eForms for future Fiscal Years (FY) to allow for changes in anticipated usage based on volume of business property statement filings up to the following amounts: FY 2026-27 \$112,710, FY 2027-28 up to \$115,705, FY 2028-29 up to \$102,375, FY 2029-30 up to \$100,697, and FY 2030-31 up to \$98,871.

SUMMARY:

Board authorization to participate in California Assessors' Association's cost sharing MOU for the Shared Services Program of Standard Data Record, electronic-Standard Data Record and eForms and payment of costs for FY 2026-2027 and future costs not to exceed 15 percent of projected use as this will result in cost savings from significant development and maintenance costs compared to Orange County creating its own system.

BACKGROUND INFORMATION:

California counties previously entered into Joint Powers Agreement (JPA) to cooperatively provide for the procurement and contracting for a vendor to provide identified information technology services, system support and maintenance services to support the assessment functions performed by the California County Assessors (CAA). These JPAs were effective January 11, 2005, through June 30, 2024, and initially approved by the Board of Supervisors (Board) on January 11, 2005. The JPA expired on June 30, 2024, and was replaced by a Memorandum of Understanding which was effective July 1, 2024, through June 30, 2026, which the Board ratified on May 20, 2025. This Memorandum of Understanding (MOU) is now being replaced by a new MOU effective July 1, 2026, through June 30, 2031, for these services.

This shared service is for the online filing of Business Property Statements, which includes Standard Data Record (SDR) and electronic Standard Data Record (e-SDR). Additionally electronic Forms (eForms) are utilized Countywide. Businesses are required by law to file an annual Business Property Statement if their aggregate cost of business personal property is \$100,000 or more, or if the Assessor requests the information. Property is reported annually on standard business property statement forms approved by the California State Board of Equalization (BOE). Under the California Government Code Section 15606, the BOE prescribes approximately 100 forms related to property assessment, valuation, and exemption for use by all California County Assessors. These forms are important vehicles for the public to provide data and information necessary for the assessors to perform their mandated property assessment and valuation tasks. The County's share of costs for eForms is determined by the number of parcels in the County, while the County's share of costs for SDR and e-SDR is based on the actual number of filings within the County. Therefore, the County's cost allocation is an estimate based on assumptions on usage of the systems. Accordingly, the Assessor also requests the ability to increase projected payments by 15 percent if the County's cost allocation is increased, or significant maintenance is done on the system.

The MOU includes a mutual indemnification provision and no insurance requirements. CEO Risk Management has reviewed and approved the non-standard terms as all public entities are self-insured. The CAA plans to continue contracting with Modern iConcepts Inc. DBA Modern eConcepts on behalf of the Counties for Shared Services not to exceed \$112,710 for the first year.

This MOU includes subcontractors. See Attachment E – Contract Summary Form for information regarding subcontractors.

The MOU is being presented for Board approval less than 30 days before the effective date due to the Modern iConcept contract being signed and executed on June 30, 2026.

FINANCIAL IMPACT:

Appropriations for this Contract are included in Fund 100, Budget Control 002, FY 2026-27 Budget and will be included in the budgeting process for future years.

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
SDR/e-SDR	\$92,378	Up to \$95,248	Up to \$84,270	Up to \$82,826	Up to \$81,142
eForms	\$20,332	Up to \$20,457	Up to \$18,105	Up to \$17,871	Up to \$17,729
Total by FY	\$112,710	Up to \$115,705	Up to \$102,375	Up to \$100,697	Up to \$98,871

STAFFING IMPACT:

N/A

REVIEWING AGENCIES/DEPARTMENTS:

N/A

ATTACHMENTS:

Attachment A - CAA MOU for Shared Systems

Attachment B - California Government Code Section 15606

Attachment C - Modern iConcept Contract

Attachment D - FY 2026-2027 SDR_eSDR_eForms Breakdown

Attachment E - Contract Summary Form