



---

**NEVADA COUNTY BOARD OF SUPERVISORS**  
**Board Agenda Memo**

---

**MEETING DATE:** May 9, 2023

**TO:** Board of Supervisors

**FROM:** **Rolf D. Kleinhans, Assessor**

**SUBJECT:** Resolution approving participation by Nevada County in the California County Assessors' Information Technology Authority, a State funded Joint Powers Authority (JPA) developing projects benefiting all 58 counties and authorize the Assessor, in coordination with the County Executive Officer and County Counsel, to countersign the agreement and any other necessary documents

---

**RECOMMENDATION:** Recommended approval of the Resolution.

**FUNDING:** Funding for the California Assessor Association (CAA) JPA to develop projects has been provided by a State grant via the Department of Finance. \$30,000,000 has been provided, \$10,000,000 for each of the next three years. No matching funds are required. In future years, once the programs are developed and operational, there will be ongoing minimal maintenance costs. Nevada County already participates in statewide CAA agreements for forms management.

**BACKGROUND:** The 2022-2023 budget of the State of California includes \$10,000,000 to be disbursed to, managed, and expended by a joint powers authority comprised of California counties represented by their respective assessor. The funds are for the creation of technology improvements of statewide application for California Assessors' Offices. The joint powers authority (JPA) will be managed by a board of directors consisting of the CAA President, the CAA Treasurer, a coordinating assessor, and an additional 6 assessors chosen by the member assessors of the JPA. Counties which join are not obliged to commit any local funds to the JPA. This budget appropriation is \$10,000,000 per year for three consecutive years for a total of \$30,000,000 and can be found in SEC. 73 of Budget Trailer Bill SB 189. This appropriation does not require any matching funds from the counties.

With this new program, the State Department of Finance (DOF) has a few requirements: the projects must benefit all 58 counties and taxpayers, and participants must form a Joint Powers Authority so state funds can be deposited with a legal entity. Additionally, the statute requires that the application for funds be submitted by October 1, 2022. The CAA completed and submitted the application on September 30, 2022. The statute also requires a JPA formation by November 15, 2022. Multiple counties have already chosen to participate in the JPA as Member Agencies, and the formation deadline of November 15, 2022, was met.

The DOF required submission of project proposals as part of the application process. Two initiatives were proposed and accepted by the DOF.

In November of 2020, California voters passed Proposition 19, which dramatically changed property tax laws and placed new administrative and valuation requirements on all Assessor's Offices throughout the State. These requirements mandate the cooperation of county assessors throughout the State to certify and share property value information statewide. The first project of this new JPA is aimed at creating a portal to file required forms by taxpayers and a way for counties to collaborate on data collection and communication in regard to the recently passed Proposition 19.

The second project approved by the State will create a public portal for schools, churches, affordable housing providers, non-profits, museums, etc., to electronically file their property tax exemption claim forms with all participating Assessors' Offices. This will allow a more efficient means of communicating and working with property owners, organizations, and other California Assessors' Offices.

The Joint Powers Authority may be terminated with notice of termination from two-thirds of the Member Agencies. Any Member Agency may withdraw from the JPA effective at the beginning of a fiscal year with at least ninety (90) days' written notice.

**Item Initiated and Approved by: Rolf Kleinhans**