Introduced: 7/8/2026
Version: 1

Current Status: Agenda Ready
Matter Type: BoS Agreement

a. Approve and authorize the County of Monterey, on behalf of the County Assessor or their designee to sign a Shared Systems Memorandum of Understanding (MOU) with the California Assessors' Association and the California Board of Equalization to participate in a Statewide Network Group for information technology services, systems support, and maintenance services to support assessment functions for a retroactive five (5) year term of July 1, 2026 through June 30, 2031 in an amount not to exceed $15,000 per year for a total aggregate contract amount of not to exceed $75,000; and
b. Approve and authorize the Assessor or their designee to execute amendments that do not adversely affect the County liability and/or extend the term of the MOU beyond June 30, 2031.

RECOMMENDATION:
It is recommended that the Board of Supervisors:

a. Approve and authorize the County of Monterey, on behalf of the County Assessor or their designee to sign a Shared Systems Memorandum of Understanding (MOU) with the California Assessors' Association and the California Board of Equalization to participate in a Statewide Network Group for information technology services, systems support, and maintenance services to support assessment functions for a retroactive five (5) year term of July 1, 2026 through June 30, 2031 in an amount not to exceed $15,000 per year for a total aggregate contract amount of not to exceed $75,000; and
b. Approve and authorize the Assessor or their designee to execute amendments that do not adversely affect the County liability and/or extend the term of the MOU beyond June 30, 2031.

SUMMARY:
In 2004, the Board authorized the Assessor to sign a Joint Powers Agreement (JPA) for the creation of standard Data Records for the filing of annual Business Property Statements. In 2013, the Board authorized the Assessor's participation in a second JPA to create, collect, store, and maintain electronic forms and data with the County and the State Board of Equalization necessary to the assessment function. In 2024, these two JPAs combined into a single Shared Systems Memorandum of Understanding (MOU) administered by the California Assessors' Association, a non-profit organization comprised of all state Assessors, who manage the program as the coordinating entity.

The Assessor requests that the Board approve the proposed renewal of this Shared Systems MOU with the California Assessors' Association and the California Board of Equalization for a proposed five (5) year retroactive term of July 1, 2026 through and including June 30, 2031.

DISCUSSION:
The services provided under the MOU were and continue to be positive and productive activities for the County resulting in greater efficiencies and cost savings. The MOU facilitates the development and ownership of storing and maintaining electronic forms and data necessary to for the assessment forms and process. They also result in the distribution of the associated costs and liabilities directly related to this purpose proportionate to each participating County's share of statewide taxes generated. All participating counties share in the costs so that the services and benefits provided by the system are available to all California taxpayers and County entities statewide. Participation by the County may be terminated early if the cost exceeds the benefits.

At this time, the Assessor asks the Board to authorize them to continue participating in this combined MOU and to make Monterey County's share of annual payments for the MOU in an amount not to exceed $15,000 per year for a combined total aggregate contract amount of not to exceed $75,000, for a 5-year term retroactive to July 1, 2026 until June 30, 2031, and, further, to execute all appropriate amendments and extensions of the MOU through June 30, 2031 that do not increase the dollar amount or substantially change the terms and liabilities of the County's participation in the MOU. The County has and will continue to benefit from the services performed pursuant to this MOU, a greater cost savings than would be possible if the County would have to obtain these services, either in-house or by outsourcing the work as a stand-alone County activity.

OTHER AGENCY INVOLVEMENT/COMMITTEE ACTIONS:
County Counsel has reviewed the memorandum of understanding and has approved it as to form.

FINANCING:
Each County is sharing only a portion of the costs, proportionate to that County's share of the statewide receipt of tax revenue. There is no additional cost to the County General Fund, as there are sufficient appropriations in the Assessor's FY 2026-2027 Adopted Budget (1180-ACR001-8003) for the current recommended action. The estimated future annual maintenance costs are less than $15,000 for MOU per year through June 30, 2031 (combined total of $75,000 through that date). At any time, if funding is not approved, the County can withdraw from the MOU pursuant to the terms of the MOU agreement.

BOARD OF SUPERVISORS STRATEGIC PLAN GOALS:
This recommendation supports the key objective of administration and will provide the Assessor with

the additional support it needs to ensure the continuance of a timely and accurate property tax roll as mandated by the State of California.

____ Well-Being and Quality of Life
____ Sustainable Infrastructure for the Present and Future
____ Safe and Resilient Communities
____ Diverse and Thriving Economy
____ Dynamic Organization and Employer of Choice
__X_ Administrative

Link to the Strategic Plan:
https://www.countyofmonterey.gov/home/showdocument?id=139569

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Approved by: Xochitl Marina Camacho, Assessor, County Clerk Recorder, ext. 5874

Attachments:
Proposed Shared Systems Memorandum of Understanding (MOU)