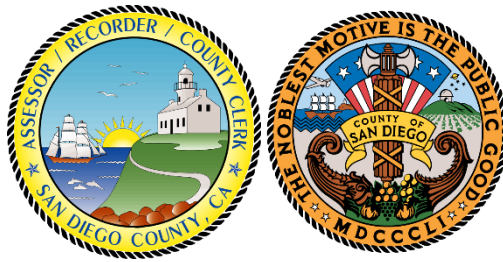


**Office of
Ernest J. Dronenburg, Jr.
Assessor / Recorder / County Clerk
County of San Diego**



**Pilot Program Summary of Results
Assessment Data: Escape Assessments**

**Discovering Escape Assessments
in Rental Properties Using Online and Public Data**

February 1, 2021

PREFACE

The San Diego County Assessor / Recorder/ County Clerk's office (ARCC), in January of 2020, entered into an agreement with Deckard Technologies, Inc. (Deckard) through a pilot program to investigate and evaluate reported potential Escape Assessments of rental properties and exploring Homeowners' Exemptions that were no longer valid.

The project used the public reporting function of a potential Escape Assessment to be investigated by ARCC staff. This is standard office protocol for all California Assessors. Deckard funded additional staff resources to accomplish the evaluation of the reported properties in a more timely review process of the publicly reported potential Escape Assessments, as well as, the ability to consult ARCC appraisal staff on California property tax law.

An Escape Assessment is a correction to a property's assessed value from undiscovered improvements to the local property tax roll. This correction is made because the Assessor's Office discovered improvements to a property or a taxable event that should have been assessed but was not. Current and/or prior year's tax rolls may be affected (see California Revenue and Taxation Code Sections 531 - 538).

Deckard, using propriety machine learning technology, sought to establish the benefits of their data mining and analysis ability by using various public commercial databases to identify a potential Escape Assessment and Homeowners' Exemptions that were no longer valid.

This pilot is intended to research and evaluate the effectiveness and efficiency of the Deckard technology in identifying Escape Assessments as it relates to rental properties. The participation of the San Diego County Assessor's office participation in this pilot program is part of our continued commitment to ensure fairness to all in the administration of the property tax system.

EXECUTIVE SUMMARY

Deckard provided the County with a database of 425 rental properties it believed had an Escape Assessment based on a comparison between County records and publicly available commercial data. Using 50 properties in tranches of 10, the County's ARCC team provided education from our subject matter experts (SME) on California property tax rules that could be used by Deckard's Artificial Intelligence (AI) system to enhance their search algorithms after each review to better identify potential Escape Assessments using public data.

For the final reported test, the County selected 50 properties for examination based on geographical diversity from a list of 250. Deckard identified Escaped Assessment properties for the final test run. ARCC responded to the potential Escape Assessments by Deckard and conducted their standard review process cross-examining the data provided by them against internal assessor data.

The data compared public data¹ from rental listings against Assessor data to identify discrepancies. For example, a home listed on County records as 1,500 square feet, yet, advertised on a public rental site as 2,500 square feet with a remodeled kitchen. With no building permit or report on the property showing the improvement, there was no trigger of a reassessment of the improvements or potential for an undiscovered Escape Assessment.

PILOT CONCLUSION

The pilot had several benefits for the County of San Diego: County assessor roll data was improved and even more accurate than before; several Homeowner Exemptions¹ were identified as invalid and removed; construction permit data was audited and updated. Lastly, the Deckard system successfully identified Escape Assessments in rental properties, especially in identifying undiscovered interior remodels that were unpermitted and likely to go undiscovered.

Traditional tools in the market generally include field canvassing, newspapers, and aerial photo services to determine changes in structures to capture potential Escape Assessments. These methods generally cannot see internal improvements made inside a property that would only be available through an intrusive and very costly on-site inspection by appraisal staff.

This pilot validated Deckard's ability to use publicly available data, combined with advanced data analytics, machine-learning and the talents of data scientists and engineers to innovatively capture and report vital information to the County assessor in order to capture Escape Assessments for rental properties undiscoverable through other market tools. It provided a non-intrusive ability to capture escape assessments from improvements inside the property and beyond based on the property owners published property characteristics on public facing web sources. It also helped identify potentially ineligible homeowners' exemptions, cleaned up data on the assessment tax roll and identified a jurisdictional reporting issues of building permit.

Deckard was advised early in the pilot planning process that a larger sample of the population would be required to have a statistically accurate result. ARCC found the non-random pool size of 250 out of a population of 864,449 potential rental property parcels in the County of San Diego to be insufficient to achieve a reasonable confidence level for statistically accurate results.

The pilot results found 38 out of the 50 properties selected, based on geographical diversity, by the County had an Escape Assessment and 11 of the remaining 12 had characteristic updates. We believed the Deckard concept was validated by this pilot and should be considered. Future success rate could be higher with an expanded use and testing of the dynamic algorithm's evolution by their AI tool.

¹ Deckard, using its data gathering tool, collected information from rental websites provided by the property owners or their representatives.

WHY THE SAN DIEGO REGION WAS AN IDEAL POPULATION FOR THE PILOT

County of San Diego is a geographically diverse county that reflects most real estate markets in the United States. San Diego is in the southwestern corner of the state of California, in the United States. It hosts a diverse population, geography and properties that reflect the various types of rental properties in markets across the United States.

As of the 2010 census, with a population of 3,095,313, San Diego is the fifth-most populous county in the United States. The City of San Diego is the eighth-most populous city in the United States.

San Diego County comprises the San Diego-Chula Vista-Carlsbad, CA Metropolitan Statistical Area, which is the 17th most populous metropolitan statistical area and the 18th most populous primary statistical area of the United States as of July 1, 2012. San Diego is also part of the San Diego–Tijuana metropolitan area, the largest metropolitan area shared between the United States and Mexico.

San Diego County has more than 70 miles (113 km) of coastline and is the most densely populated region of the county, which has a mild Mediterranean to semiarid climate and extensive chaparral vegetation, like the rest of the western portion of southern California. Precipitation and temperature extremes increase to the east, with mountains that receive frost and snow in the winter. These lushly forested mountains receive more rainfall than average in southern California, while the desert region of the county lies in a rain shadow to the east, which extends into the Desert Southwest region of North America. The various regions of San Diego mean that the housing is diverse and has a significant amount of urban, suburban, semi-rural and rural stock.

San Diego County's diverse real estate market allowed for the Deckard pilot to test the company's ability to identify Escape Assessments in one market that exhibits a myriad of housing types reflected in many of the city, waterfront, mountain and rural markets across the United States.

SCOPE OF WORK / PURPOSE

ARCC, based upon data captured by Deckard using their proprietary tool, identified Escape Assessment and expired Homeowners' Exemptions solely in the area of rental properties in San Diego County (referred to herein as a "Reported Property"). The list of Reported Properties was based upon publicly available data and such other data relevant to the designated geography.

GOALS AND OBJECTIVES

The County's goal and objective was to evaluate Deckard's ability to aid the County Assessor in their continued effort to improve the accuracy of our records while identifying and determining the taxability, as well as assessed value of rental properties. The pilot program was set to test the Deckard proprietary tool that took an innovative approach to capturing and reporting potential Escape Assessments, expired Homeowner's Exemptions, and incorrect tax roll data. Breakdown of costs are in attached Exhibit B. Below is a summary of total project and final test period costs.

TOTAL PROJECT COSTS²

Total Project Costs: \$43,012.90

Total Hours Worked: 399.70

Total Properties Evaluated: 150

FINAL REPORTED TEST PERIOD COSTS

Overhead Costs: \$1,839.19³

Total Hours Worked: 29

Appraisal Staff Time Costs: \$2,225.84

Total Properties Evaluated: 50

Total cost: \$4,065.03

² This does not reflect County contracting or legal costs.

³ County of San Diego approved FY 2020-20 Approved Indirect Cost Rate is 25.5% - covers management, equipment costs and other indirect costs. This cost was equally distributed from the entire prep period that was beyond the staff direct billed hours reflected above.

PILOT DATA TESTING PERIOD / LEARNING ENVIRONMENT

Deckard provided a list of 10 Reported Properties per week for a 5-week period, 50 in total. This period was the “Initial Evaluation Period.”

During the “Initial Evaluation Period” the ARCC conducted an evaluation of the Reported Properties. ARCC provided feedback to Deckard.

ARCC staff provided feedback on the quality of the potential Escape Assessments, explained issues and comments related to California property tax rules and identified where Deckard’s data tool successfully identified Escape Assessments that added value to the tax roll.

Phase I: Test Sample Period

This period included a population of 125 properties to sample. The County selected 50 “Reported Properties” and gave feedback to Deckard for the machine learning process. Once completed, the County received a final list for public reporting purposes of the pilot results.

PROCESS OF SELECTION OF PROPERTIES BY THE COUNTY

Deckard provided the County a selection of 250 properties. The County selected 50 for the test sample based on geographical diversity. This process ensured numerous appraisers in various work zones were used to see the application in various property type areas including city, rural, beach, mountain, farm, and high-density and low-density property zones.

DECKARD FINAL REPORTED PROPERTIES TEST RESULTS

ARCC received a list of 250 “Reported Properties” that was generated using the Deckard propriety data search tool for identifying potential Escape Assessments. ARCC selected 50⁴ properties based on geographical diversity from the 250 “Reported Properties” list to review.

Upon selection of the 50 properties⁵ for final review, ARCC provided their selection to Deckard and received full reports for the identified potential property Escape Assessments. Examples of the reports ARCC received are provided in Exhibit “A.”

The review process was conducted between September 1 and December 8, 2020. Deckard’s data was based on the 2019-2020 San Diego County tax roll and available market rental data through August 31, 2020.

⁴ The County used 51 properties as one of the “Reported Properties” had already been using in the prior learning phase period. That property was removed from the data set and another was selected from the 125 properties Deckard identified to have an Escape Assessment.

TOPLINE RESULTS OF FINAL REPORTED PROPERTIES REVIEW

A. Escape Assessments (Value Change)

- I. 38 or 76% of the properties were found to have value change due to an Escape Assessment or Supplemental Assessment⁶.
- II. 4 properties with potential Escape Assessments with assessed values under \$10,000 are still under investigation.
- III. Total value added to the ARCC tax roll from assessed value of all escape years was \$7,456,700 or at 1% for property tax purposes a potential revenue value of \$74,567⁷, which includes Supplemental and Escape Assessments.
 - a. Calculated revenue to be generated annually from the Escape Assessments is \$2,331,600⁸ in assessed value or \$23,316 at 1% for property tax purposes. This potential revenue value could recur annually if those properties do not have a change in ownership.⁹
- IV. The average parcel value change from the Escape Assessment was \$61,358 of assessed value or \$613.58 at 1% in property tax revenue. In comparison, the average permit value from 2019-2020 tax roll was \$281,606 of assessed value or \$2,816.06 in property tax revenue.
- V. One property that had no value change and was not counted as an qualified Escape Assessment. The property had added a 3/4 bath, as identified by Deckard as an Escape Assessment, but the appraiser made no change because they also removed a barn and avocado grove which lowered their assessed value leading to a wash in value or “no change.”

⁶ The supplemental assessment provides a mechanism for placing property subject reappraisals due to completed new construction on the tax roll within the first tax year. Subsequent years are referred to as Escaped Assessments.

⁷ The value added assumes the property owner does not appeal the Escape Assessment determination. If a property owner disagrees with the value on the Escape Assessment, or that there should have been a reassessment at all, California taxpayers have the right to file a formal Assessment Appeal. An Assessment Appeal application must be filed with the Assessment Appeals Board no later than 60 days from the date the tax bill is issued. It can take upwards of two years for the appeal to be heard and the revenue to be realized

⁸ Does not account for the potential annual increase of up to 2% increase in assessed value allowed under Proposition 13.

⁹ All calculation of back taxes is based solely on 1% for property taxes as allowed under Proposition 13 and does not account for bonds and indebtedness based on the situs of the property and the tax rates for the area.

The average period of Escape Assessments of the 38 properties was 2.5 escape years. In California if the escape is due to an assessor error then the department can go back up to 4 years, and if it was due to the property owner then the department can go back up to 8 years. Also, the value of the Escape Assessment is based on the point in time when the New Construction was added.¹⁰ None of the properties were beyond the potential 8 years Escape limit.

This is a breakdown of the Escape years by property.

- 6 Years Escaped: 2 Properties
- 5 Years Escaped: 1 Property
- 4 Years Escaped: 4 Properties
- 3 Years Escaped: 7 Properties
- 2 Years Escaped: 5 Properties
- 1 Years Escaped: 12 Properties
- 0 Years Escaped: 7 Properties (No escape, supplemental only)

The pilot proved the Deckard tool for identifying Escape Assessment was successful capturing Escape Assessments. ARCC was specifically impressed by the tool's non-invasive ability using public data to capture Escape Assessments from New Construction inside a property that has historically been unavailable to assessors without conducting an on-site inspection.

B. Updating Assessor Tax Roll Property Characteristics

In California the assessor maintains property characteristic data. We aim to have accurate data. It is common for assessor records to have inaccuracies as we are the repository of reporting from permitting jurisdictions and reflect their reported property characteristics. ESRI Canada had reported that of their assessor clients they estimated 70%-80% of properties on their tax roll had at least one piece of data that was needed to be updated or was inaccurate.

In the data set we found 42 out of the 50 properties or 84% had characteristics that were updated. 7 of the 42 properties only had their characteristics updated and had no assessed value added.

This high percentage is reflected in the Deckard algorithm that targets discrepancies between the assessor roll data and the public data reported. We found the Deckard tool to be most successful in identifying unpermitted improvements. Had these Escape Assessments been permitted then ARCC's records would have been current and accurate.

¹⁰ Under Proposition 13 in California we base the assessed value at the time of Change of Ownership or New Construction. Ex. An Escape Assessment added in 2021 from a New Construction in 1980 will be based on the 1980 market value.

Property characteristics in California are generally validated at a change of ownership or when an improvement is made to a property. The process of updating property characteristics for comparable sales or other tools has generally been cost prohibitive.

We found the Deckard system to be an excellent tool for identifying data errors in the records reported to the assessor. While this was not a target of the pilot, we believe this secondary benefit is important to the assessor's "good government" role in maintaining accurate records.

In addition, assessor records are used for identifying comparable properties for appraisal purposes, as well as, used as the source for real estate websites impacting sales prices (ex. Realtor.com, Zillow, Redfin) and can impact taxpayers pricing when selling a property.

In the end, if found to be cost effective, the Deckard tool offers this secondary benefit of identifying property characteristics that need to be updated in the ARCC records with little resource cost.

C. Homeowners' Exemptions Validation of Eligibility

Identifying ineligible Homeowners' Exemptions was not a defined goal for these sample properties but appeared to be a side benefit from this pilot and expanded as part of our work exploring Escape Assessments.

In San Diego County we have just over 481,000 properties qualified for the Homeowners' Exemption due to the property being claimed as their primary residence.

The California Constitution provides a \$7,000 reduction in the taxable value (or \$70 in actual dollars) for a qualifying owner-occupied home. The home must have been the principal place of residence of the owner on the lien date, January 1. To claim the exemption, the homeowner must make a one-time filing with the county assessor where the property is located.

A homeowner can use a portion of their primary residence for a commercial purpose (ex. rent a room or accessory dwelling unit) and still maintain their Homeowners' Exemption. In addition, they can legally rent their property for a short period of months (ex. Home swap) and still legally maintain their Homeowners' Exemption.

Homeowners' Exemption claimants are responsible for notifying the assessor when they are no longer eligible for the exemption. December 10th is the last day to terminate the Homeowners' Exemption without penalty; the assessor should receive notice of ineligibility by that date.

In the data set of 50 properties inspected we found:

- I. 82% or 41 of the properties reviewed did not claim a Homeowners' Exemption.
- II. 10% or 5 property owners did not respond to inquiries and are still under investigation.
- III. 6% or 3 property owners confirmed their properties were owner occupied and still qualified for the Homeowners' Exemption.¹¹
- IV. 2% or one of the property owners declared the property was no longer eligible, and the Homeowners' Exemption was removed on their property starting in 2021.

We found the Deckard tool to be especially useful in identifying ineligible Homeowners' Exemptions particularly since they concentrated on rental properties.

D. Auditing of Jurisdictional Permit Reporting

The ARCC has nineteen jurisdictions that report permits needed to improve the property and are considered a significant source of consideration for adding assessed value to a property.

Permits are the highest value and most cost-effective reported source of information for our appraisers to add "new construction¹²" value to a property. The permit originates from the issuing jurisdiction and lists the changes made.

In the 2019 – 2020 tax roll year, San Diego County permit values averaged \$281,606 of assessed value. In comparison the average assessed value added from the escape assessment properties reported from Deckard was just over \$61,000. By the return on value for a permit being higher and generally requiring less staff time (no need to conduct an investigation) and ability to catch potential systemic issues in reporting can be of high value to the assessor and their reporting jurisdictions.

It is common in California for jurisdictions to report permits to assessors based on their system. We receive this data in electronic and paper form. The data and reporting management vary and can lead to reporting issues.

The Deckard tool searches for Escape Assessments that are unpermitted, but also captures permitted projects not added to the tax roll due reporting issue from the jurisdiction. The latter category of permitted properties where the new construction was not added to the tax roll is due to reporting errors between the jurisdictions and the assessor's office. In the pilot we did not discover any permitted properties that the ARCC had failed to add to the tax roll. Although, in an early sprint in the educational phase we did discover a permitted new construction the jurisdiction failed to report to our office.

¹¹ Homeowners declare under penalty of perjury that the property is their primary residence to qualify for the Homeowners' Exemption.

¹² California Revenue and Taxation Code section 70, "new construction" includes any addition to land or improvements, including fixtures or any alteration of land or improvements that constitutes a major rehabilitation or converts the property to a different use.

While not the primary purpose of the pilot, we did find this process to provide a secondary benefit of auditing to ensure the jurisdictions are reporting all its permits issued for new construction.

CONCLUSION

After reviewing Deckard's findings, the ARCC was able to discover an Escape Assessment or update a property characteristic on almost all the reported properties. Unlike other service providers in this area using traditional aerial imagery, Deckard has demonstrated its unique ability to identify interior remodels where the outline of the property remained the same. This ability allows the assessor to ensure rental properties are taxed at the appropriate rate, as well as help maintain a more accurate tax roll than has been previously possible without this new technology.

According to ARCC staff, Deckard's work product was clear, easy to work with, and provided ample information to begin the review process. Deckard's estimates as to when the construction took place was also helpful in the appraiser's review process.

The total staff costs for the final test period were approximately 9% of the total pilot costs of \$43,012.90. The total cost for the final test period was \$4,065.03 or about 5% of the revenue generated from that test periods Escape Assessments.¹³

The ARCC Pilot Validated That Deckard System Offers Assessors:

1. The ability to identify Escape Assessments, particularly unpermitted internal remodeling projects

The ARCC Pilot Also Validated the Potential Secondary Benefits to Assessors Of:

1. The ability to identify incorrect or outdated assessor property characteristics
2. The ability to identify potential properties ineligible for the Homeowners' Exemption
3. The ability to audit and identify issues in the permit reporting process

The ARCC determined that the Deckard tool was validated in potentially delivering all four of the benefits described above. While concerned with the pool sample size, the fact remained that Deckard's tool offers a unique ability to identify escape assessments particularly with identifying unpermitted internal remodels and other new construction that is not visible to the traditional fly over aerial detection method. This makes this service highly valuable for many assessor's offices.

¹³ This does not include staff costs for any escape assessments disputed before the Assessment Appeals Board or account for the go forward revenue as that won't be actualized until after the following tax year is billed.

DECKARD COMPANY BACKGROUND

Deckard Technologies, Inc. was formed as a comprehensive reporting service that detects, documents, and targets real estate property anomalies using advanced learning and identification technologies based on commercial advertising platforms with publicly available data. Their goal is to assist states, counties, and municipalities in identifying undetected and unassessed property renovations arising from property rentals in residential neighborhoods. Deckard is the only service known that can detect unpermitted interior remodeling within these properties, which is an event that requires reassessment, according to the California Uniform Assessment Guidelines. Deckard also assists cities and municipalities with management and enforcement of short-term vacation rental properties.

DECKARD'S DATA PROCESS

Deckard's data scientists use cloud-based network and computation resources to regularly examine and archive publicly available or licensed real estate data, such as:

- City and county construction permits
- Property records
- Sales listings and records
- Rental listings
 - Long term on sites such as Zillow and Craigslist
 - Short term on sites such as Airbnb, VRBO and HomeAway
- Contractor's liens
- Street, aerial and satellite imagery

This data is used by Deckard's sophisticated Artificial Intelligence and Machine Learning algorithms to identify properties that appear to have been significantly renovated, and to further determine when this renovation may have been completed, based on various data points. In many cases some permits might have been issued for, say, an electrical upgrade, but no permit exists for building the extra rooms that required the upgrade. The algorithms consider photographs and textual descriptions from the rental listings, as well.

Properties identified based on short term vacation rental listings often do not specify the actual property address. A separate process is used to identify the actual address and parcel number in this case. 85% of addresses are correctly identified automatically, and the rest can generally be identified by presenting a few candidates for their trained staff to choose the correct one.

The data used to identify candidate properties is archived in a format easily usable by the authority so that it can be used if the reassessment is disputed.

EXHIBIT A

Example of Data Provided by Deckard

Deckard provided the Escape Assessment list in an excel spreadsheet. In the excel spreadsheet was clickable link to a PDF file. Below is a view of the data provided by Deckard and attached is a sample of the information provided in the PDF.

	C	D	E	F	G	H	I	J	K	L	M
1			County Records			Current Data					
2	Address	Issue to Review	SQFT	Bed	Bath	SQFT	Bed	Bath	HOX	HOX Findings	Rental Listing
3	5555 Examole Street, SD CA 92101	Maior remodel shortlv: new kitchen & bathrooms	850	2	1	1042	3	2	No		https://www.zillow.com/homedetails/52

The excel sheet includes:

1. Address
2. Issue to Review
3. County Records
4. Advertised Data
5. Homeowners' Exemption Status
6. Link to the Rental Listing
7. Date of Discovery

ADDRESS

██████████ San Diego CA 92109 US

APN

██████████

PROPERTY CHARACTERISTICS

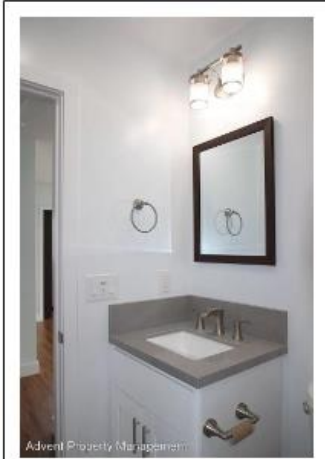
- HOX: No
- Bathroom Diff: 1

COUNTY ASSESSOR RECORD

- 1702 sqft
- 2 Bathrooms
- 4 Bedrooms

NOTES

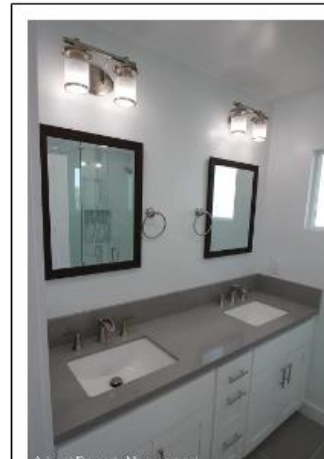
- Property was last purchased on 11/20/2018. Public records reflect 2 bathrooms and photos indicate 3 bathrooms.
- Shortly after purchase, the property underwent renovation and a 3rd bathroom added.
- The kitchen completely renovated with new quartz countertops, tile backsplash, cabinetry, and appliances.
- Updated electrical, ceilings fans, and flooring through the house.
- New landscape in the front and rear yard along with hardscape improvements which includes a new concrete patio in the rear and the side of the property. Subject has a new rooftop deck. The front porch was rebuilt changing the pitch of the roof.
- No permits found for the property.
- Renovation is making a property into like new condition. Thus, in a literal sense, the renovation of an improvement (or a portion) means the improvement has been made substantially equivalent to new and is considered assessable new construction.



Bathroom #1 (b)



Bathroom #1 (a)



Bathroom #2 (a)



Bathroom #2 (b)



Bathroom #3



House front before renovation



House front after renovation



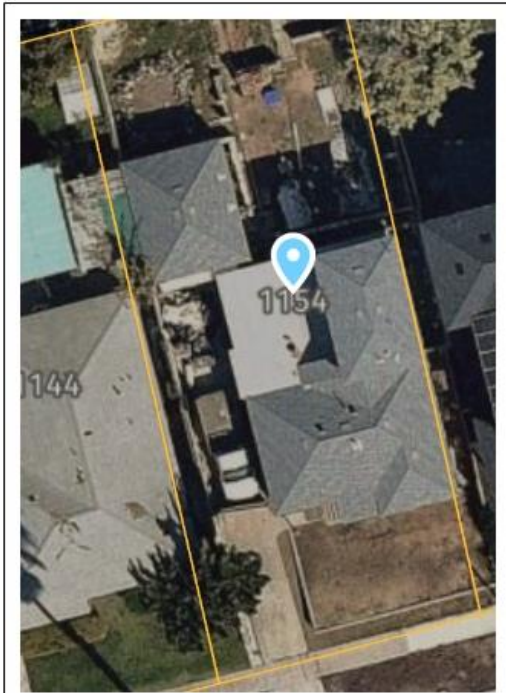
rooftop deck



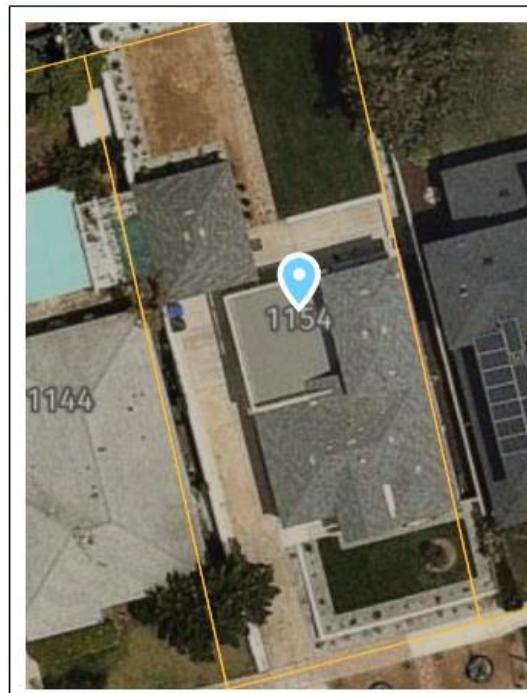
new rooftop deck



whole home remodel - new kitchen, new glass stair railings, new flooring, new lighting



Work in progress
















Aerial view after renovation



aerial view before renovation

aerial view after renovation



Zillow[Edit](#) [Save](#) [Share](#) [More](#) [Close](#)

4 bd | 3 ba | 1,702 Square Feet

1154 Wilbur Ave, San Diego, CA 92109

Sold: \$1,025,000 | Sold on 11/30/18 | Zestimate®: \$1,106,658

Est. refi payment: \$4,967/mo [Get current rates](#)

[Home value](#) [Owner tools](#) [Home details](#) [Neighborhood details](#) [Sin >](#)

Gorgeous and Remodeled 4 BD, 3 BA Home With Ocean Views! Rooftop Deck & Private Backyard! *No Co-Signers - Welcome home to the beach! This beautifully remodeled 4 bed, 3 bath home provides 1,702 sqft with great open spaces to entertain guests and family. From the open kitchen space, to the private back yard and rooftop deck providing a great ocean view, you can not go wrong. This home features: -Front yard -Private back yard -Rooftop deck -Spacious kitchen -Hardwood floors -Stainless steel appliances -Beautiful quartz countertops -Island/Breakfast bar -Garage for parking & storage -Driveway -No pets -No Co-Signers Utilities Paid by Tenant: Power, Cable, Phone, Water & Trash TO FIND OUT MORE ABOUT THIS HOME: FOR MORE INFORMATION CONTACT: Advent Property Management Property Manager: Craig Everett (CalDRE Lic # 01831810) (RLNE5000243)

[Read less](#)

Facts and features[Edit](#)

Type: Single Family

Year built: 1947

Heating: No Data

Cooling: No Data

HOA: \$450/month

Lot: 6,098 sqft

Parking: 2 spaces

Interior details

[Bedrooms and](#) [Other Interiors](#)

[See more facts and features](#)

Price and tax history

Price history

DATE	EVENT	PRICE
7/14/2020	Listing removed	\$5,995

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WELKARU

Rental listing

Exhibit B

Pilot Cost Summary

A3580 ASSESSOR/RECORDER/COUNTY CLERK

FY2019-20 and FY2020-21 Summary of Costs for Escaped Properties

Expenditure Item Dates: 18-Feb-2020 to 17-Dec-2020

FY19-20 and FY20-21 Annual Productive Hours: 1,755

		Annual/Item	Miles/ Productive	Cost per Productive Hour	# of Hours	Total System Costs
Direct System Costs		Cost	Hours			
Desktop - Standard Workstation	Per I-Track (\$62.89/mo)-FY2019-20	754.68	1,755	0.43	82.50	35.48
Network Access - Wire/Wireless	Per I-Track (\$66.68/mo)-FY2019-20	800.16	1,755	0.46	82.50	37.95
Desktop - Standard Workstation	Per I-Track (\$60.41/mo)-FY2020-21	724.92	1,755	0.41	317.20	130.05
Network Access - Wire/Wireless	Per I-Track (\$65.34/mo)-FY2020-21	784.08	1,755	0.45	317.20	142.74
Supervisor's Time charged @ Research Fee of \$60/hour						
Mileage @ 400 miles/month x 12 months (\$0.58 cents/mile)						
						\$ 346.22

Actual Costs:

Total Charges

Deposits:

Direct Labor - FY2019-20	7,497.81	Check #1	\$	4,000.00
Overhead @ 26.4% - FY2019-20 ⁽¹⁾	1,979.41	Check #2	\$	16,000.00
Direct Labor - FY2020-21	26,445.78	Check #3	\$	8,000.00
Overhead @ 25.5% - FY2020-21 ⁽²⁾	6,743.68	Check #4	\$	15,000.00
Direct System Cost	346.22	Total Deposits	\$	43,000.00
Supervisor's Time	-			
Mileage	-			
Total Costs	\$ 43,012.90	Balance	\$	(12.90)

ASSESSOR/RECORDER/COUNTY CLERK

Project # 1023298 - ARC Escaped Assessments

Expenditure Item Date: 18-Feb-2020 to 17-Dec-2020

Run Date: 2020-12-18 9:17 am

Expenditure Type	Sum of Quantity	Sum of Burdened Cost
110 REG REGULAR HOUR WRKD PERM	375.70	32,582.31
110 TEL TELECOMMUNTG HOURS WKD	24.00	1,361.28
970 BURDEN - COMBIND SNGL RATE	-	8,723.09
Grand Total	399.70	42,666.68

Notes:

⁽¹⁾ ARCC's FY2019-20 Approved Indirect Cost Rate is 26.4%

⁽²⁾ ARCC's FY2020-20 Approved Indirect Cost Rate is 25.5%

A3580 PNG Inquiry P1023298 Escaped Assessments 2020-02-01 to 2020-12-17 Labor and System Costs

Month/Expenditure Type	Sum of Quantity	Sum of Burdened Cost
Feb	31.80	3,656.94
Mar	37.60	4,363.38
Apr	13.10	1,456.90
Jun	2.00	-
Jul	1.00	163.12
Aug	142.20	15,118.97
Sep	149.00	15,896.97
Oct	1.00	107.72
Nov	26.00	1,902.68
Dec	2.00	-
Grand Total	405.70	42,666.68

Note:

Quantity in June and December are not labor hours, they refer to the transfer of revenue to reimburse ARCC for the costs, total # of hours spent on project is 399.70

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