Commission on State Mandates
Filed Date
11/02/2026

November 2, 2026

26-LDM-11

Joe Stephenshaw, Director
Department of Finance
1021 O Street, Suite 3110
Sacramento, CA 95814
Joe.Stephenshaw@dof.ca.gov

Juliana F. Gmur, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
juliana.gmur@csm.ca.gov

RE: Legislatively Determined Mandate
Property taxation: exemption: disabled veteran homeowners
(Senate Bill 296; Statutes 2026, Chapter 727)

Dear Director Stephenshaw and Executive Director Gmur:

Rural County Representatives of California (RCRC), a statewide association of California's rural counties, hereby requests to initiate a Joint Request for Legislatively Determined Mandate (LDM) pursuant to Government Code section 17573 regarding the above-captioned statute.

The Department of Finance, in its August 3, 2026, bill analysis (attached), opposed the bill because it "results in significant property tax revenue losses for local agencies." However, despite Legislative Counsel noting that "[e]xisting law requires the state to reimburse local agencies" for lost tax revenues, the bill made no appropriation therefor.

By copy of this letter to the Commission on State Mandates, RCRC requests acknowledgement that the statute of limitations to file a test claim is tolled as of the date of this notice pursuant to Government Code section 17573, subdivision (b). While this matter is pending, RCRC or the Department of Finance shall notify the Commission of actions taken as set forth below, in accordance with subdivision (g) of Section 17573:

- Provide the Commission with a copy of any communications regarding development of a joint request under this section and a copy of a joint request when it is submitted to the Legislature.
- Notify the Commission of the date of (A) the Legislature's action on a joint request in the Budget Act, or (B) the Department's decision not to submit a joint request.

Please do not hesitate to contact us if you have any questions, or would like to schedule a meeting to discuss the next steps in the LDM process.

Very truly yours,

TAYLOR W. KAYATTA, Deputy General Counsel

DEPARTMENT OF FINANCE BILL ANALYSIS

AMENDMENT DATE: 07/01/2026 **BILL NUMBER:** SB 296
POSITION: Oppose **AUTHOR:** Archuleta, Bob

BILL SUMMARY: Property taxation: exemption: disabled veteran homeowners.

This bill, from January 1, 2027, to January 1, 2032, replaces the current disabled veterans' property tax exemption with either a fifty percent or full property tax exemption for qualifying disabled veterans or their unmarried surviving spouses, depending on income.

FISCAL SUMMARY

The Board of Equalization (BOE) estimated in an analysis of an identical bill, that these provisions will reduce annual property tax revenue by $181 million for cities, counties, special districts, and K-14 school districts. Finance also estimates BOE will incur absorbable costs to implement this bill.

Because the state is operating under Test One of Proposition 98, and will continue to do so based on current revenue projections, any property tax revenue losses incurred by K-14 schools will not be backfilled by the state. However, if the state moves into Tests Two or Three while this bill is operative, any property tax revenue losses incurred by K-14 schools will be backfilled by the state and impact the General Fund. Assuming that 40 percent of property tax revenue accrues to K-14 schools on average, this bill will result in annual Proposition 98 General Fund costs of approximately $70 million in years when Tests Two or Three are operative.

Finance does not anticipate this bill creates a state-reimbursable mandate because it does not require a new program or higher level of service to be provided by local agencies. Specifically, this bill only modifies an existing property tax exemption.

COMMENTS

Finance is opposed to this bill because it results in significant property tax revenue losses for local agencies and may increase the state's Proposition 98 General Fund costs by at least $70 million per year if the state exits Test One while this bill is operative.

Current law establishes the disabled veterans' exemption, which provides a partial property tax exemption to service-disabled veterans with a 100 percent disability rating from the federal Department of Veterans' Affairs. The exemption is for the first $100,000 to $150,000 of the assessed value of a principal residence, depending on income, with the exemption and income amounts annually adjusted for inflation.

This bill replaces the above exemption to either provide a full property tax exemption to disabled veterans qualifying under the low-income exemption, or a fifty percent property tax exemption to disabled veterans qualifying under the basic exemption, provided certain conditions are met.

The bill also provides that the existing disabled veterans' property tax exemption would still apply if

Analyst/Principal (811) Hill, Chris	Date	Program Budget Manager Nguyen, Rosanna	Date
Department Deputy Director			Date
Governor's Office:	By:	Date:	Position Approved Position Disapproved

COMMENTS (continued)
a property's value does not exceed a specified amount, and the disabled veteran's household income exceeds the low-income threshold.

Additionally, this bill requires BOE to annually collect data from county assessors to quantify the amount of assessed value exempted and the number and type of taxpayers granted the exemption. These reports are due to the Legislature by June 1, 2027, and annually thereafter until June 1, 2031.

This bill has a sunset date of January 1, 2032.

This bill is identical to AB 2022 (Gonzalez, 2026), which is pending in the Senate Appropriations Committee.

Code/Department Agency or Revenue Type	SO LA CO RV	(Fiscal Impact by Fiscal Year) (Dollars in Thousands) PROP 98	FC	2026-2027	FC	2027-2028	FC	2028-2029	Fund Code
0860/Equalization	SO	No		----- No/Minor Fiscal Impact -----					0001
8885/Comm St Mndt	LA	No		----- No/Minor Fiscal Impact -----					0001
6010/K 12 Ed	LA	Yes	C	56,000	C	56,000	C	56,000	0001
6870/Comm College	LA	Yes	C	14,000	C	14,000	C	14,000	0001

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On November 9, 2026, I served the:

- **Current Mailing List dated November 5, 2026**
- **Notice of Receipt of Letter of Intent to Initiate a Joint Request for a Legislatively Determined Mandate and Tolling of the Statute of Limitations issued November 9, 2026**
- **Letter of Intent to Initiate a Joint Request for a Legislatively Determined Mandate filed by the Rural County Representatives of California (RCRC) on November 2, 2026**

  Property Taxation: Exemption: Disabled Veteran Homeowners, 26-LDM-11
  Statutes 2026, Chapter 727 (SB 296)
  Rural County Representatives of California, Requester

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on November 9, 2026 at Sacramento, California.

Jill Magee

Jill Magee
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 11/5/26

Claim Number: 26-LDM-11

Matter: Property Taxation: Exemption: Disabled Veteran Homeowners

Requester: Rural County Representatives of California

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

Adaoha Agu, *County of San Diego Auditor & Controller Department*
Projects, Revenue and Grants Accounting, 5530 Overland Avenue, Ste. 410 , MS:O-53, San Diego, CA 92123
Phone: (858) 694-2129
Adaoha.Agu@sdcounty.ca.gov

Rachelle Anema, Assistant Auditor-Controller, *County of Los Angeles*
Accounting Division, 500 W. Temple Street, Los Angeles, CA 90012
Phone: (213) 974-8321
RANEMA@auditor.lacounty.gov

Lili Apgar, Specialist, *State Controller's Office*
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 324-0254
lapgar@sco.ca.gov

Socorro Aquino, *State Controller's Office*
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-7522
SAquino@sco.ca.gov

Aaron Avery, Legislative Representative, *California Special Districts Association*
1112 I Street Bridge, Suite 200, Sacramento, CA 95814
Phone: (916) 442-7887
Aarona@csda.net

David Bass, Vice Mayor, *City of Rocklin*
3970 Rocklin Road, Rocklin, CA 95677
Phone: (916) 663-8504
David.Bass@rocklin.ca.us

Michael Beaton, Assistant County Administrative Officer, *County of Monterey*
County Administrative Office, 168 W. Alisal Street, 3rd Floor , Salinas, CA 93901
Phone: (831) 755-3835
beatonm@countyofmonterey.gov

Ginni Bella Navarre, Deputy Legislative Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8342
Ginni.Bella@lao.ca.gov

Guy Burdick, Consultant, *MGT Consulting*
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 833-7775
gburdick@mgtconsulting.com

Allan Burdick,
7525 Myrtle Vista Avenue, Sacramento, CA 95831
Phone: (916) 203-3608
allanburdick@gmail.com

Rica Mae Cabigas, Chief Accountant, *Auditor-Controller*
Accounting Division, 500 West Temple Street, Los Angeles, CA 90012
Phone: (213) 974-8309
rcabigas@auditor.lacounty.gov

Evelyn Calderon-Yee, Bureau Chief, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 324-5919
ECalderonYee@sco.ca.gov

Julissa Ceja Cardenas, Legislative Analyst, *California State Association of Counties (CSAC)*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 327-7500
jcejacardenas@counties.org

Ali Chemkhi, Senior Supervising Accountant/Auditor, *County of San Bernardino*
Office of Auditor-Controller, 268 West Hospitality Lane, Fourth Floor, San Bernardino, CA 92415-0018
Phone: (909) 382-7035
ali.chemkhi@sbcountyatc.gov

Annette Chinn, Consultant, *Cost Recovery Systems, Inc.*
705-2 East Bidwell Street, #294, Folsom, CA 95630
Phone: (916) 939-7901
achinncrs@aol.com

Carolyn Chu, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8326
Carolyn.Chu@lao.ca.gov

Oana Cosma, Budget and Finance Director, *County of Orange*
400 W. Civic Center Dr., 5th Floor, Santa Ana, CA 92701-4062
Phone: (714) 834-7410
Oana.Cosma@ceo.oc.gov

Thomas Deak, Senior Deputy, *County of San Diego*
Office of County Counsel, 1600 Pacific Highway, Room 355, San Diego, CA 92101
Phone: (619) 531-4810
Thomas.Deak@sdcounty.ca.gov

Kevin Fisher, Assistant City Attorney, *City of San Jose*
Environmental Services, 200 East Santa Clara Street, 16th Floor, San Jose, CA 95113
Phone: (408) 535-1987
kevin.fisher@sanjoseca.gov

Tim Flanagan, CIO-Registrar of Voters, *County of Solano*
Registrar of Voters, 678 Texas Street, Suite 2600, Fairfield, CA 94533
Phone: (707) 784-3359
Elections@solanocounty.com

Juliana Gmur, Executive Director, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
juliana.gmur@csm.ca.gov

Chris Hill, Principal Program Budget Analyst, *Department of Finance*
Local Government Unit, 915 L Street, 8th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
Chris.Hill@dof.ca.gov

Tiffany Hoang, Fiscal Analyst, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-1127
THoang@sco.ca.gov

Ken Howell, Senior Management Auditor, *State Controller's Office*
Audits, Compliance Audits Bureau, 3301 C Street, Suite 725A, Sacramento, CA 95816
Phone: (916) 323-2368
KHowell@sco.ca.gov

Jason Jennings, Director, *Maximus Consulting*
Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236
Phone: (804) 323-3535
SB90@maximus.com

Angelo Joseph, Fiscal Analyst, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0706
AJoseph@sco.ca.gov

Emma Jungwirth, Senior Legislative Advocate, *California State Association of Counties (CSAC)*
1100 K Street, Ste 101, Sacramento, CA 95814
Phone: (916) 650-8115
ejungwirth@counties.org

Anne Kato, Acting Chief, *State Controller's Office*
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 322-9891
akato@sco.ca.gov

Taylor Kayatta, Deputy General Counsel, *Rural County Representatives of California (RCRC)*
Requester Representative
1215 K. Street, Suite 1650, Sacramento , CA 95814
Phone: (916) 447-4806
tkayatta@rcrcnet.org

Anita Kerezsi, Principal Consultant, *AK & Company*
2425 Golden Hill Road, Suite 106, Paso Robles, CA 93446
Phone: (805) 239-7994
akcompanysb90@gmail.com

Joanne Kessler, Fiscal Specialist, *City of Newport Beach*
Revenue Division, 100 Civic Center Drive , Newport Beach, CA 90266
Phone: (949) 644-3199
jkessler@newportbeachca.gov

Daniel Kigel, Finance Manager II, *County of Monterey*
Administration and Finance, County Administrative Office (CAO), 168 W. Alisal Street, 3rd Floor (Room 35048), Salinas, CA 93901
Phone: (831) 755-5119
KigelD@countyofmonterey.gov

Nick Kondoleon, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 322-2294
NKondoleon@sco.ca.gov

Lisa Kurokawa, Bureau Chief for Audits, *State Controller's Office*
Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 327-3138
lkurokawa@sco.ca.gov

Government Law Intake, *Department of Justice*
Attorney General's Office, 1300 I Street, Suite 125, PO Box 944255, Sacramento, CA 94244-2550
Phone: (916) 210-6046
governmentlawintake@doj.ca.gov

Eric Lawyer, Legislative Advocate, *California State Association of Counties (CSAC)*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 650-8112
elawyer@counties.org

Kim-Anh Le, Deputy Controller, *County of San Mateo*
555 County Center, 4th Floor, Redwood City, CA 94063
Phone: (650) 599-1104
kle@smcgov.org

William Lee, Chief Deputy District Attorney, *County of San Bernardino District Attorney's Office*
303 W. 3rd Street, San Bernardino, CA 92415-0502
Phone: (909) 382-3800
WLee@sbcda.org

Fernando Lemus, Principal Accountant - Auditor, *County of Los Angeles*
Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-0324
flemus@auditor.lacounty.gov

Lucas Leung, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 720-3009
LLeung@sco.ca.gov

Erika Li, Chief Deputy Director, *Department of Finance*
915 L Street, 10th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
erika.li@dof.ca.gov

Kenneth Louie, Chief Counsel , *Department of Finance*
915 L. Street, Sacramento, CA 95814
Phone: (916) 322-0971
Kenny.Louie@dof.ca.gov

Everett Luc, Supervisor, *State Controller's Office*
3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0766
ELuc@sco.ca.gov

Holly Lyon, Finance Supervisor, *City of West Sacramento*
Accounting and Audit, 1110 West Capitol Avenue, 3rd Floor, West Sacramento, CA 95691
Phone: (916) 617-5306
hollyl@cityofwestsacramento.org

Jill Magee, Program Analyst, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
Jill.Magee@csm.ca.gov

Suresh Malkani, Finance Director, *Town of Apple Valley*
14955 Dale Evans Parkway, Apple Valley, CA 92307
Phone: (760) 240-7000
smalkani@applevalley.org

Darryl Mar, Manager, *State Controller's Office*
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 323-0706
DMar@sco.ca.gov

Michelle Mendoza, Business Engineer Lead and Senior Manager, *MAXIMUS*
17310 Red Hill Avenue, Suite 340, Irvine, CA 95403
Phone: (949) 440-0845
michellemendoza@maximus.com

Madlen Minasyan, Senior Accountant, *County of Los Angeles*
Auditor-Controller’s Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-2645
mminasyan@auditor.lacounty.gov

Rosanna Nguyen, Program Budget Manager, *Department of Finance*
Local Government Unit, 915 L. Street, Sacramento, CA 95814
Phone: (916) 445-3274
Rosanna.Nguyen@dof.ca.gov

Adam Nguyen, Finance Director, *County of Contra Costa*
1025 Escobar Street, 4th Floor, Martinez, CA 94553

Phone: (925) 655-2048
adam.nguyen@cao.cccounty.us

Andy Nichols, Consultant, *Nichols Consulting*
1857 44th Street, Sacramento, CA 95819
Phone: (916) 455-3939
andy@nichols-consulting.com

Robert Osborne, Program Specialist II, *County of Los Angeles*
Auditor-Controller's Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-0200
rosborne@auditor.lacounty.gov

Patricia Pacot, Accountant Auditor I, *County of Colusa*
Office of Auditor-Controller, 546 Jay Street, Suite #202 , Colusa, CA 95932
Phone: (530) 458-0424
ppacot@countyofcolusa.org

Arthur Palkowitz, Attorney, *Law Offices of Arthur M. Palkowitz*
12807 Calle de la Siena, San Diego, CA 92130
Phone: (858) 259-1055
law@artpalk.onmicrosoft.com

Kirsten Pangilinan, Specialist, *State Controller's Office*
Local Reimbursements Section, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 322-2446
KPangilinan@sco.ca.gov

Trevor Power, Accounting Manager, *City of Newport Beach*
100 Civic Center Drive, Newport Beach , CA 92660
Phone: (949) 644-3085
tpower@newportbeachca.gov

Jonathan Quan, Associate Accountant, *County of San Diego*
Projects, Revenue, and Grants Accounting, 5530 Overland Ave, Suite 410, San Diego, CA 92123
Phone: 6198768518
Jonathan.Quan@sdcounty.ca.gov

Chad Rinde, Director of Finance, *County of Sacramento*
700 H Street, Room 3650, Sacramento, CA 95814
Phone: (916) 874-7248
RindeC@SacCounty.gov

Becky Robertson, Acting Director of Finance , *City of West Sacramento*
1110 West Capitol Ave, West Sacramento, CA 95691
Phone: (916) 617-4509
beckyr@cityofwestsacramento.org

John Saephan, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 324-2664
JSaephan@sco.ca.gov

Jessica Sankus, Senior Legislative Analyst, *California State Association of Counties (CSAC)*
Government Finance and Administration, 1100 K Street, Suite 101, Sacramento, CA 95814
Phone: (916) 327-7500
jsankus@counties.org

Cindy Sconce, Director, *Government Consulting Partners*
5016 Brower Court, Granite Bay, CA 95746
Phone: (916) 276-8807
cindysconcegcp@gmail.com

Camille Shelton, Chief Legal Counsel, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
camille.shelton@csm.ca.gov

Paul Steenhausen, Principal Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, , Sacramento, CA 95814
Phone: (916) 319-8303
Paul.Steenhausen@lao.ca.gov

Jolene Tollenaar, Consultant, *MGT Consulting Group*
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 243-8913
jolenetollenaar@gmail.com

Jessica Uzarski, Consultant, *Senate Budget and Fiscal Review Committee*
1020 N Street, Room 502, Sacramento, CA 95814
Phone: (916) 651-4103
Jessica.Uzarski@sen.ca.gov

Edoneia Valdez, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: (916) 283-7753
EValdez@sco.ca.gov

Alejandra Villalobos, Management Services Manager, *County of San Bernardino*
Office of Auditor-Controller, 222 West Hospitality Lane, Forth Floor, San Bernardino, CA 92415
Phone: (909) 382-3191
alejandra.villalobos@sbcountyatc.gov

Joshua Walden, Deputy County Counsel, *County of Santa Clara*
Office of the County Counsel, 70 West Hedding Street, 9th Floor, San Jose, CA 95110
Phone: (408) 229-9052
joshua.walden@cco.sccgov.org

Tiffany Walston, County Counsel, *County of Los Angeles*
648 Kenneth Hahn Hall of Administration, 500 West Temple Street, Los Angeles, CA 90012-2713
Phone: (213) 974-1811
twalston@counsel.lacounty.gov

Renee Wellhouse, President, *David Wellhouse & Associates, Inc.*
3609 Bradshaw Road, H-382, Sacramento, CA 95927
Phone: (916) 797-4883
renee@wellhouseassociates.com

Adam Whelen, Director of Public Works, *City of Anderson*
1887 Howard St., Anderson, CA 96007
Phone: (530) 378-6640
awhelen@ci.anderson.ca.us

Linda Wong, Fiscal Analyst, *State Controller's Office*
Local Government Programs & Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 229-8037
LWong@sco.ca.gov

Arthur Wylene, General Counsel, *Rural County Representatives of California (RCRC)*
1215 K Street, Suite 1650, Sacramento, CA 95814
Phone: (916) 447-4806
awylene@rcrcnet.org

Elisa Wynne, Staff Director, *Senate Budget & Fiscal Review Committee*
California State Senate, State Capitol Room 5019, Sacramento, CA 95814
Phone: (916) 651-4103
elisa.wynne@sen.ca.gov

Kaily Yap, Budget Analyst, *Department of Finance*
Local Government Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
Kaily.Yap@dof.ca.gov

Siew-Chin Yeong, Director of Public Works, *City of Pleasonton*
3333 Busch Road, Pleasonton, CA 94566
Phone: (925) 931-5506
syeong@cityofpleasantonca.gov

Traci Young, IS Project Director, *City and County of San Francisco*
San Francisco Public Utilities Commission (SFPUC), 525 Golden Gate Ave, San Francisco, CA 94102
Phone: (415) 653-2583
tmyoung@sfwater.org

Helmholst Zinser-Watkins, Analyst II, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-7876
HZinser-watkins@sco.ca.gov

Marc Zometa, Senior Accountant-Auditor, *County of Los Angeles*
Auditor-Controller’s Office, 500 West Temple Street, Room 603, Los Angeles, CA 90012
Phone: (213) 974-8333
mzometa@auditor.lacounty.gov