

Assessor-Recorder-County Clerk FY 2014 - 16 Performance Plan

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I. Mission Statement

The mission of the Assessor-Recorder-County Clerk is to uphold state law and local ordinances with integrity in a fair, efficient and consistent manner, while providing excellent customer service in the areas of Assessment, Recordation, and Clerking. The primary responsibilities, as governed by law, pertain to the preparation of the assessment roll, including, but not limited to, all locally assessable real, business, and personal property within the County; the recordation, maintenance, and preservation of official, vital, and historic records; and the processing of marriage licenses, performance of civil ceremonies, and the issuance and registration of a variety of legal documents.

II. Department Overview

The Assessor-Recorder-County Clerk’s primary responsibilities, as governed by law, pertain to the production of the assessment roll, including, but not limited to, all locally assessable real, business, and personal property within the County; the recordation, maintenance, and preservation of official, vital, and historic records; and the processing of marriage licenses, performance of civil ceremonies, and the issuance and registration of a variety of legal documents. Some of the services the department offers include:

- Administering property tax law in order to prepare the annual assessment roll
- Establishing and maintaining a set of maps for assessment purposes
- Determining assessment change in ownership, exemptions and exclusions
- Conducting audits of business and personal property
- Recording, indexing, and maintenance of documents and maps pertaining to real property
- Archiving birth, death, marriage, and military discharge records
- Providing quality copies of documents and maps
- Collecting Documentary Transfer Tax
- Issuing public and confidential marriage licenses
- Performing civil ceremonies

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- Processing fictitious business names
- Registering domestic partnerships, notary oaths, professional photocopiers, and process servers
- Issuing solicitors permits
- Offering expert guidance through the tax assessment process, recording, and clerk processes
- Providing information, as permissible by law, to the community and to governmental agencies through modern technologies in a timely and responsive way

III. Program Description and Responsibilities

Administration

The Administration program provides central administration and executive management for the department and is responsible for finance and budget preparation and administration; the collection and payment of fees to other governmental agencies; accounts payable and receivable; personnel administration and management, including payroll; contracts administration; the development, maintenance, and support of departmental technology systems; equipment management; records management; space planning; and management of public counters. Administration is responsible for working with key staff to identify, analyze, and monitor regulatory and legal changes (e.g. state and local legislation); understand the implications of these changes to County policy and procedures; educate and communicate business process changes to staff; and implement new processes and policies as needed.

Property Assessment

The major responsibility of this program is the preparation of the annual assessment roll, reported to the County Department of Finance on or before July 1, that includes, but is not limited to, all locally assessable real, business, and personal property within Marin County. The Property Assessment program assesses real, business, and personal property. This includes residential, commercial, agricultural, industrial, and other real property, as well as business property including fixtures, vessels, and aircrafts. The program provides administration and oversight to the assessment appeals process, changes in ownership in real property, maintenance of assessment maps, and the application of exemptions and exclusions. The program provides cadastral mapping services for the creation and maintenance of parcel maps for assessment purposes and parcel combinations and mergers. The business and personal property division conducts audits as required by law. The California Board of Equalization assesses utility and unitary properties.

Recorder - County Clerk

The Recorder's Office provides recordation, indexing, and maintenance of property ownership documents, such as deeds, deeds of trust, liens, maps, and official records; birth, death, and marriage licenses; and military discharge records. The office maintains, preserves, and provides public access to records by providing quality copies of documents. The office is responsible for the collection of documentary transfer tax and correct application to the County and cities.

The County Clerk's program processes, files, and indexes documents including fictitious business name statements, marriage licenses, domestic partnerships, notary certificates, oaths of office, environmental impact reports, registration of professional photocopiers and process servers, and various permits. As Commissioner of civil marriages, the County Clerk and deputy

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clerks also perform marriage ceremonies. State law and local ordinances mandate the duties of the County Clerk.

IV. Accomplishments for FY 2013-14

- Achieved high quality standards with completion of an “Assessment Practices Survey” to promote uniformity and integrity in property assessment and received an audit report of "no findings" (meaning a favorable report) from the Department of Finance on the Recorder's social security truncation program
- Led and participated in regulatory, judicial, legislative, and administrative roles that included Board of Equalization standards for Assessors statewide; trained Assessor's staff locally and statewide; adopted legislative recommendations; prevailed in legal challenges to prevent Proposition 13 loopholes; and implemented same-sex marriages
- Developed technology improvements with a new interactive department website; replacements of aging computer programs; progress for electronic filing systems, electronic forms and access, digital records, and electronic document recording system
- Expanded customer services with our website's "broad-based" FAQ's; re-engineered voicemail and phone trees; added credit card service to County Clerk; began inter-departmental customer service meetings; enhanced bi-lingual, disabled, and service counter access
- Cultivated staff engagement, stewardship, and succession planning with extensive development, leadership, and training opportunities throughout the department; led multiple programs within the department and the County to maximize the benefits and feedback from the 2012 employee survey which included cross-training, leadership training, improved staff meeting, coaching, and communication initiatives

V. Key Challenges and Outstanding Issues

- Completing a \$60 billion assessment roll and completing very demanding workloads in the Assessor, Recorder, and County Clerk with limited resources is an annual challenge. The work is increasingly complex and requires the dedication and commitment of all resources. The impact of the 2007 economy resulted in downturn of the real estate market, volatility, and, more recently, recovery. Not since the passage of Proposition 13 have flexibility and responsiveness been more necessary. Implementation of regular, on-going technological improvements improve efficiencies and service levels in addition to conventional, innovative, and planning approaches.
- New requirements in regulatory, legal, economic, and service expectations raise performance requirements each year. Compounding this affect, it is anticipated that all areas of the office will also experience increased workload volume in the next one to two years. Adapting to the changing demands has been, and will continue to be, a department priority.
- Technology needs and advancements will continue as a challenge and a priority. Our community appreciates levels of service for Marin County comparable to those of large urban counties. Without large county budget opportunities, it is necessary that continuity of good planning, innovation, and application of resources will be necessary management strategies. In a small county, increasing mutual collaboration with other departments, as well as public and private sectors, can lead to improved efficiencies.
- Consistent development of a culture of high values, performance, and stewardship is an enduring conviction of the department. Over the next one to five years, our department

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expects a number of retirements from key positions throughout the department. We take succession planning and stewardship seriously and we see the foundations we are setting now to provide a mechanism for successful on-going work processes. In this process, we engage with input and feedback from staff, inter-departmental experts, leadership mentors, professional level colleagues, and academic resources

VI. Performance Plan

Department Goal	Countywide Goal
Goal I: Provide an accurate and complete preparation of the annual assessment roll	X. Financial Responsibility

Initiative Description	Program(s)
Complete the FY 2014-15 assessment roll by July 1, 2014, and the FY 2015-16 assessment roll by July 1, 2015	Property Assessment

Program: Property Assessment

Objective: Complete 100 percent of the annual assessment roll by July 1st of each year as mandated by the California Constitution and the Revenue Taxation Code

Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
 Number of sales and high-value permits subject to local assessment	3,910	4,258	5,022	4,500	4,500	4,500
Efficiency Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Number of sales and high-value permits subject to local assessment completed per appraiser	195	213	239	236	196	196
Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
 Percent of sales and high-value permits subject to local assessment enrolled by July 1st	100%	100%	100%	100%	100%	100%

Story Behind Performance:

The volume of work is strongly dependent on the economy. General economic forecasts for the next two years (FY 2014-16) are predicting a return to "normal" for sales and prices of

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non-distressed homes with a reduction in foreclosures. FY 2013-14 was the first year since the economic collapse in which the department has seen significant increases in volume and sales prices of real estate in the County. As of December 2013, sales volume was up eight percent over 2012, and approximately 60 percent above the low mark in 2008. Many people who saw their values reduced after the 2007 downturn are now seeing returning equity and possible restorations from reduced assessments. Because of growth in both sales prices and volumes, the estimates for the next two fiscal years show a conservative increase consistent with a continued economic recovery. Accordingly, the economic improvement over the last year or more also suggests conservatively increased new construction activity. Unlike growth periods of previous decades, the volatility in the market in the last decade warrants some level of forecast conservatism.

The completion of the assessment roll is one of the most important functions of the department and ensures that the fiscal interests of the County and other stakeholders will remain on a timely calendar for fiscal planning, billing and cash flow schedules. The workload is comprised of high volumes of work that is of a highly technical nature. Accurate and complete preparation of the annual assessment roll provides for a sustainable economic environment for the County, cities, local schools, special districts and other interested parties. In any given fiscal year, the Assessor prepares the assessment roll for the following fiscal year. For example, the number of sales and high volume value permits that occurred in calendar year 2013 are prepared for assessment during FY 2013-14, and appear on the 2014-15 assessment roll.

Program: Property Assessment

Objective: Reduce the median number of days from when a residential sale is recorded to when the notice of supplemental assessment is issued

Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Number of residential sales per calendar year	2,514	2,693	3,390	3,500	3,500	3,500
Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Median number of days from when sale is recorded to notice of supplemental assessment	55	68	63	70	70	70

Story Behind Performance:

Strong efforts to prioritize sales processing will continue for the next reporting period. Economic forecasts for the next two fiscal years predict continued economic recovery in the housing market. Marin County Assessor's sales data reflect upward sales volume over the past year. With respect to the last decade of market volatility, estimates are conservatively increased, consistent with a steady recovery. Given the expected sustained recovery, the Assessor will adapt to the changing workload in order to accurately capture values in a timely manner.

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Department Goal	Countywide Goal
Goal II: Enhance internal and external customer service through improved communication and business processes	VI. Excellent Customer Service

Initiative Description	Program(s)
Cultivate a positive, productive, and responsive work environment by communicating feedback to all employees and being responsive and receptive to employee concerns, including identifying and responding to important issues identified by staff, increasing the performance planning and evaluation completion rate, and analyzing internal policies for effectiveness and efficiency	Administration; Property Assessment; Recorder-County Clerk

Program: Recorder - County Clerk

Objective: Provide responsive customer service by processing recordable documents in a timely manner

Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Total number of documents examined, recorded, scanned and indexed (processed)	81,019	88,274	102,537	90,000	90,000	90,000
Efficiency Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Average number of days to complete the recording process	14	7	11	12	12	13
Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Percent of documents processed and returned to filer within 30 business days	91%	100%	100%	100%	100%	100%

Story Behind Performance:

The Recorder serves in the ministerial role of providing a public record and constructive notice of private acts. The purpose of recording is to provide an archival public record of ownership of all real property within the County and transfers of encumbrances affecting the property. To that end, all documents must be carefully and permanently preserved as well as be made readily accessible to the public. A general index must be prepared and preserved with the same care as the records themselves. The Recorder is mandated to produce the Recorder's index within two business days in order to continue to collect the one dollar per document fee. This index provides a means by which documents are located from the time of recording through all the years of existence of the recording system.

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All recorded documents are processed within applicable local and state mandated timeframes. The Grantor-Grantee Index is available within two days per California statute and Marin County Code. The original documents are accordingly returned promptly. Additionally, the Recorder has the duty to ensure that Documentary Transfer Tax is fairly and accurately collected on all conveyances at the time of recording. This tax provides a significant source of revenue to help sustain County and city services. Despite fluctuations in work volume and staffing, the Recorder's division has managed to achieve the goal of recording and indexing documents in accordance with state mandates and returning recorded documents to filer in a timely manner.

Program: Recorder - County Clerk

Objective: Process, file, and issues public and confidential marriage licenses, fictitious business name statements, and solicitor's permits

Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Total number of Fictitious Business Name Filings	2,838	2,605	2,672	2,750	2,750	2,750
Total number of marriage licenses issued (confidential and public)	1,386	1,407	1,469	1,400	2,100	2,100

Story Behind Performance:

The County Clerk is an extremely busy office whose main function involves offering at its public counter a myriad of services, in English and Spanish, including filing fictitious business names, issuing marriage licenses, performing marriage ceremonies, deputizing commissioners of marriages, issuing copies of confidential marriage licenses, providing notary signature verifications, and more. The County Clerk joined the Assessor-Recorder in 2010. Activity in the Clerk's Office has increased significantly due to the improved economy, changes in legislation, and the issuance of same-sex marriage licenses.

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Department Goal	Countywide Goal
Goal III: Ensure efficiency and effectiveness of business processes through the use of automation and technology	VIII. Effective Communication

Initiative Description	Program(s)
Participate with Information Services and Technology (IST) in the planning and development or acquisition of system for processing large numbers of property assessments in a decline status	Property Assessment
Participate with IST in development of Phase II of the County Assessor's Personal Property System (CAPPS), which converts aircraft, vessels, and possessory interest assessment databases to a sequel server environment and replaces stand-alone databases	Property Assessment

Program: Property Assessment

Objective: Proactively review and adjust assessments as a result of economic and market changes according to the Revenue and Taxation Code

Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Number of parcels in a "decline status" on the Equalized Assessment Roll	16,408	21,769	22,806	22,000	17,000	10,000
Total number of parcels on the Equalized Assessment Roll	96,800	96,600	96,344	96,400	96,400	96,400
Percent of parcels in a "decline status" on the Equalized Assessment Roll	17%	23%	24%	23%	18%	10%

Story Behind Performance:

Each year, the assessment roll may contain numbers of parcels reflecting a reduction in assessed value because of economic and market factors. As a result of the downturn in the economy since the end of 2007, when the Assessor had virtually no workload of assessment declines, the Assessor now has a workload of nearly 20,000 decline parcels (21 percent of 96,000 total) requiring annual reviews until a regular assessment is restored. The number of properties in decline status has decreased slowly over the past two years and with the upward-moving value patterns and economic trends now being experienced, the department expects a continued decrease in this figure. In such an upwardly moving market, the nature of appraisal can be more challenging and more complex, including focused attention to individual appraisals, fieldwork, benchmark appraisals, and quality control assessment reviews. Considering that the recovery of these assessments over a period of years is likely, accurate and appropriate assessments of these properties will

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continue to be an important responsibility for the Assessor, just as reductions were when the economy declined.

Program: Property Assessment

Objective: Track requests for assessment review and correct assessments when warranted, within the allowable period

Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Number of requests for assessment review received	1,709	2,515	1,309	2,000	1,000	1,000
Efficiency Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Number of requests for assessment review completed per appraiser	85	125	62	100	100	100
Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Percent of requests processed within the allowable time period	100%	100%	100%	100%	100%	100%

Story Behind Performance:

These performance measures have proven to be more difficult to measure than originally anticipated, because requests for reviews affect more than one assessment year. Also, the time period for accepting requests for reviews has changed each year from 2009 to 2011. For 2010 through 2012, the department changed the counting methodology and counted the net number received in the then-current year only. While this measure understates the workload of assessment reviews, it can provide some perspective on change from one year to the next. The quantity of reviews is also reflected in the number of reduced assessments from one year to the next. These have significantly increased from approximately 2,500 three years ago to 16,000 two years ago, 22,000 last year, and 20,000 this year.

While the forecast one year ago was for 2,000 requests for review in FY 2013-14, the actual number was 360. This has been attributed to the rate of appreciation in the market over the last 12-18 months. Forecasting for FY 2014-16 includes the uncertainties of the market itself as well as the response to increased assessments due to market appreciation.

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Program: Recorder - County Clerk

Objective: In accordance with California Code Section 27300 et seq, truncate Social Security numbers to only show the last four digits historically for official records recorded between January 1, 1980 and December 31, 2008 and prospectively for records recorded on or after January 1, 2009

Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Number of current-year documents checked for social security numbers	70,197	76,254	87,576	82,000	80,000	80,000
Efficiency Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Percent of current-year documents created with truncated social security numbers	100%	100%	100%	100%	100%	100%
Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual	Actual	Actual	Target	Target	Target
Number of current-year public documents created	1,003	1,072	1,148	1,000	1,100	1,100

Story Behind Performance:

The Recorder is mandated to comply with Assembly Bill 1168 of 2007. This requires county recorders to redact social security numbers from official records before providing the record to the public. The bill is important because it serves the public with some protection from identity theft, thereby lending itself to a safer community. Additionally, in FY 2013-14, the department completed approximately nine million documents, checking for social security numbers from the years 1980 through 2008.

As mandated by California law, the Recorder uses an automated program with a high degree of accuracy to locate social security numbers in official records and truncate social security numbers in the public record version of those official records. After the passage of AB1168 in 2007, subsequent legislation gave the Recorder authority to refuse to record most documents submitted if the complete social security number was contained therein, resulting in a decline in the number of current-year public documents created.