

**Assessor-Recorder  
Final Performance Plan  
FY 2008-09**

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**I. MISSION STATEMENT**

The mission of the Assessor-Recorder is to provide excellent customer service by administering property tax law with integrity in a fair, efficient, and consistent manner; to provide current assessment related information to the community and to governmental agencies through modern technologies in a timely and responsive way; to offer expert guidance through the complicated tax assessment and recording processes; to record and index documents and maps pertaining to real property as mandated by state law; to archive birth, death and marriage records; and to provide quality copies of documents and maps as allowed by law.

**II. DEPARTMENT OVERVIEW**

The Assessor-Recorder determines the value of all taxable real and business personal property in the county, with the exception of public utility properties, which are assessed by the State Board of Equalization; maintains, preserves and provides access to official, vital and historical records, such as birth, death and marriage certificates; processes marriage licenses; records documents of property ownership; and is responsible for the creation and maintenance of a permanent record of all documents filed in Marin County including those that affect title to real property, such as deeds, deeds of trust, liens and maps.

The Assessor-Recorder's Department is comprised of three program areas: Administration, Property Assessment, and Recorder.

- Administration provides the executive management, budget administration and reception oversight along with technology support to the department.
- Property Assessment encompasses multiple functions. The real property section is constitutionally mandated to determine the value of all taxable residential and commercial real property in Marin County (except for public utility properties which are assessed by the State Board of Equalization.) The business personal property section is mandated by law to value personal property owned by businesses, as well as boats and aircraft. The Mapping function involves creating and maintaining parcel maps that serve as the basis for the assessment of all real property in Marin County. Also included are non-mandated functions, such as parcel combinations/mergers and participation in the Countywide GIS program. The program area also includes exemptions, exclusions, change in ownership, as well as technical support for the preparation of the assessment roll.
- The Recorder's program area is a legislatively mandated office responsible for the maintenance of a permanent record of all official documents including those affecting title to Real Property (deeds, deeds of trust, liens, and maps) filed in Marin County. The Recorder's office also maintains copies of birth, death, marriage and military discharge records. The Recorder is also responsible for the collection of Documentary Transfer Tax and its appropriation to the County and cities.

**III. ACCOMPLISHMENTS FY 2007-08**

- Completed the 2007 assessment roll with a net assessed value of \$52 billion, representing a 6.7% increase over the prior year's value
- Collected and appropriated documentary transfer tax of \$6.4 million to the County and cities

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- Expanded e-services by offering online filing of business property statements
- In conjunction with Information Systems and Technology staff, the Assessor-Recorder, Auditor-Controller and the Treasurer-Tax Collector staff began to test accuracy of property tax assessment data and transfer of code to SQL server environment
- Improved customer service and information for the public by redesigning departmental web pages, adding various request forms in Spanish; upgraded telephone tree to include bi-lingual options in the Assessor and Recorder office and provided the public with larger monitors to improve viewing capabilities of official records
- Continued to develop and administer departmental policies such as telecommuting, flexible work schedules and records management that support innovative management and employee development within the guidelines established by the County's Strategic Plan
- Recorded all documents within prescribed timelines
- Restored and preserved more than 100 maps and documents dating back more than 150 years, ensuring that valuable, irreplaceable County archives will be available in their original form for generations to come.
- Digitized approximately 750,000 official record images and published them on the County intranet (MINE) as well as 25,000 old birth and death records to enable increased efficiency and faster response time in processing request for certified copies
- Established in-house Customer Services and Green Committees to educate staff on improving customer communication improving the quality of environments
- Hosted the Bay Area Assessor's Conference

**IV. GOALS AND INITIATIVES FY 2008-09**

**GOAL 1: Provide a sustainable economic environment for the County, cities, local schools and special districts by the accurate and complete preparation of the annual assessment roll; collection and appropriation of Documentary Transfer Tax**

FY 2008-09 Initiatives
1. Complete the 2008 assessment roll by July 1, 2009 and develop measurements for tracking requests for review from property owners
2. Complete testing of all property tax applications for validity and accuracy as part of the Property Information Systems Modernization project
3. Participate with Information Systems and Technology in development of Phase II of CAAPS-conversion of aircraft, vessels and possessory interests to server environment
4. Update Calamity Ordinance to bring it in compliance with current legislature
5. Ensure that all applicable documentary transfer tax is collected and accurately applied to the County, cities and towns

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**GOAL 2: Enhance internal and external customer service through improved communication and business processes**

<b>FY 2008-09 Initiatives</b>
1. Explore combining two public counters into a one-stop public service counter to meet needs assessment, recording and tax collections
2. Eliminate the increased backlog of un-worked Notice of Mergers from prior years, meet all legal mandates and stay current with new requests for parcel combination/notice of mergers
3. Record all documents within the time prescribed by law and identify complex title transactions and audit accurate application and payment of transfer tax
4. Update telephone tree to include bi-lingual options for property tax information on the Assessor's telephone tree
5. Create and/or update Assessor-Recorder Performance Standards for key positions

**GOAL 3: Ensure efficiency and effectiveness of business processes through the use of automation and technology**

<b>FY 2008-09 Initiatives</b>
1. Maintain funding for staff training necessary to meet State mandates
2. Participate in planning and development of transferring data for boats, aircraft and possessory interests to the Tax and Property Information Systems (TAPIS)
3. Begin scanning of over 350,000 documents in Change of Ownership section
4. Begin planning for the implementation of program for redaction of Social Security numbers as portals are developed
5. Prepare for implementation of California's electronic delivery of documents as statewide portals are developed

**V. KEY CHALLENGES AND OUTSTANDING ISSUES**

- Pursuant to new legislation adding Section 27300 to the California Government Code the County Recorder is mandated to create in an electronic format an exact copy of official records recorded between January 1, 1980 and December 31, 2008 and "truncate" Social Security numbers (limited to the last four digits) contained in the copied records
- The Mapping Division cannot complete the Notice of Merger project, a key initiative set forth in the Assessor-Recorder's Performance Plan due to a loss of staff
- Due to a downturn in the housing market, appraisers will experience an increase in workload in requests for review and appeals

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**PERFORMANCE MEASURES**

**PROPERTY ASSESSMENT**

**PROGRAM DESCRIPTION**

The Property Assessment program includes residential and commercial real property assessment, business and personal property, exemptions and exclusions, changes in ownership, technical support and roll preparation. The major responsibility of the program is the annual preparation of an assessment roll that lists all property within the county, which is the Assessor's duty to assess. The assessment roll includes the value of all taxable real and personal property and is annually due to the County Auditor on or before July 1.

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

Measures	FY 2006-07 Actual	FY 2007-08 Estimate	FY 2008-09 Estimate
<b>Workload Measures</b>			
Number of sales and high value permits subject to local assessment	7,484	6,800	6,800
<b>Efficiency Measures</b>			
Number of sales and high value permits subject to local assessment completed per appraiser	312	300	309
<b>Effectiveness Measures</b>			
Percent of sales and high value permits subject to local assessment enrolled by July 1 <sup>st</sup>	100%	100%	100%

**Department Comment:**

These measures represent the core of our workload and are reliable indicators from one year to the next.

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

Measures	FY 2006-07 Actual	FY 2007-08 Estimate	FY 2008-09 Estimate
<b>Workload Measures</b>			
Number of residential sales per calendar year	3,482	2,778	2,725
<b>Effectiveness Measures</b>			
Median number of days from when sale is recorded to notice of supplemental assessment	52	62	62

**Department Comment:**

By reducing the number of days from when supplemental assessments are recorded to when they are issued, the County can collect this additional revenue at an earlier date.

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**OBJECTIVE: Track and review requests for assesment review and correct assesments, when warranted, within the allowable period**

<b>Measures</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Estimate</b>	<b>FY 2008-09 Estimate</b>
<b>Workload Measures</b>			
Number of requests for assessment review received	800	800	600
<b>Efficiency Measures</b>			
Number of requests for assessment review completed per appraiser	36	36	27
<b>Effectiveness Measures</b>			
Percent of requests processed within the allowable time period	100%	100%	100%

**Department Comment:**

These performance measures are important for providing basic and direct data in the analysis of downward changes in the real estate market.

**RECORDER-MICROGRAPHICS**

**PROGRAM DESCRIPTION**

The Recorder-Micrographics program is mandated under state law and maintains, preserves and provides access to public records such as birth, death and marriage certificates; processes marriage licenses; records documents of property ownership; and provides customer service to the general public, government agencies and the public sector, in order to preserve and provide access to official, vital, and historical records.

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

<b>Measures</b>	<b>FY 2006-07 Actual</b>	<b>FY 2007-08 Estimate</b>	<b>FY 2008-09 Estimate</b>
<b>Workload Measures</b>			
Total number of documents examined, recorded, scanned and indexed (processed)	79,936	78,500	68,205
<b>Efficiency Measures</b>			
Average number of days to complete the recording process	n/a	20	20
<b>Effectiveness Measures</b>			
Percent of documents processed and returned to filer within 30 business days	n/a	95%	95%

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**Department Comment:**

To provide prompt customer service to the public, County departments, State and Federal agencies, the office enters documents into the public record and returns them to the filer in a timely manner. The law also requires the Assessor-Recorder recording of certain documents within two days of receipt.