

**Assessor-Recorder  
FY 2009-10 Performance Plan**

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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 locally assessable residential, commercial, agricultural, industrial and other 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 locally assessable personal property and fixtures held for business purposes, 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. FY 2008-09 ACCOMPLISHMENTS**

- Completed the 2008 assessment roll with a net assessed value of \$55 billion, representing a 5.7% increase over the prior year's value

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- 2008 assessment roll included 2,591 parcels in a decline status, representing an increase of 546% increase over the number of parcels in a decline status from the prior year
- In conjunction with Information Services and Technology (IST), Auditor-Controller and the Treasurer-Tax Collector, moved property tax data and programs off of the mainframe into a structured query language (SQL) server environment resulting in significant cost-savings in maintenance of outdated mainframe support
- Continued to support 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
- Adopted green business practices whenever possible to reduce carbon footprint
- Conducted a fee study to support fee increases
- Worked with County Administrator's Office to enhance departmental Managing for Results efforts
- Collected and distributed an estimated \$3.5 million dollars in Documentary Transfer Tax

**IV. GOALS AND KEY INITIATIVES FOR FY 2009-10**

**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**

Please indicate how goal reflects one of the department's highest priorities and aligns with Countywide Goals and Priorities

Pursuant to Revenue and Taxation Code section 601, the Assessor is required to prepare an annual assessment roll in which shall be listed all property within the County that is the Assessor's duty to assess. The assessment roll is the single most important product produced by the Assessor-Recorder and is the basis from which local property tax revenue is determined. The documentary transfer tax is distributed to the County and cities and also provides a revenue stream for sustainable communities.

This goal aligns with the Countywide Goals of Sustainable Communities, Managing for Results, and Financial Responsibility.

<b>FY 2009-10 Key Initiatives</b>
1. Complete the 2009 assessment roll by July 1, 2009 and develop measurements for tracking requests for review from property owners
2. Participate with IST in development of Phase II of County Assessor's Personal Property System (CAPPS) conversion of aircraft, vessels, and possessory interests to SQL server environment and eliminate stand alone databases
3. Ensure that all applicable documentary transfer tax is collected and accurately applied to County, cities and towns

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

Please indicate how goal reflects one of the department's highest priorities and aligns with Countywide Goals and Priorities

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The Assessor-Recorder's Office is strongly committed to supporting the County's Strategic Plan with an emphasis on employee development, communication and customer service. Both the County and the Assessor-Recorder are committed to constantly enhancing services for the public, reducing departmental expenditures, and devising new ways to make Marin County the Employer of Choice.

This goal aligns with the Countywide Goals of Excellent Customer Service, Employer of Choice, and Managing for Results.

FY 2009-10 Key Initiatives
1. Continue working with the County Administrator's Office to finalize combining the Assessor-Recorder and Treasurer-Tax Collector's public counters to create a one-stop public service counter
2. Develop an interactive customer service survey on the County's webpage
3. Implement Social Security Number Truncation Program for all official records in compliance with AB 1168 (G.C. Section 27300 et seq.), thereby protecting public privacy and curtailing opportunities for identity theft

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

Please indicate how goal reflects one of the department's highest priorities and aligns with Countywide Goals and Priorities

This goal is aligned with the County's Strategic Plan to improve efficiency and effectiveness and offer optimum customer service by promoting the use of modern digital technology.

This goal is aligns with the Countywide Goals of Excellent Customer Service, Effective Communication, and Managing for Results.

FY 2009-10 Key Initiatives
1. Participate in planning and development of transferring data for boats, aircraft and possessory interests from an old and unsupportable database to County's new property tax system
2. Implement the Social Security Redaction Program
3. Prepare for implementation of California's electronic delivery of documents as statewide portals are developed

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**V. KEY CHALLENGES AND OUTSTANDING ISSUES**

- Ever-increasing challenge of meeting current and new mandates with a reduced budget and decreased staffing levels
- Social Security Number Redaction Program mandated by law will demand both human and financial resources for compliance
- Although the Electronic Recording Delivery Program would save innumerable hours of staff time, promote telecommuting, and provide the Recorder's primary customers, title companies, with excellent customer service, it may be too costly due to declining revenues and the amount of staff time required for implementation
- Assessor expects that the appraisal unit will have a much greater workload due to declining property values and requests (and appeals) from taxpayers who desire reduced assessments
- Workforce planning is imperative due to anticipated budget reductions

**VI. PERFORMANCE MEASURES**

**ADMINISTRATION**

**Objective: Ensure that staff meet mandatory training requirements established by the State Board of Equalization and to provide staff with tools necessary to perform their duties**

<b>Measures</b>	<b>FY 06-07 Actual</b>	<b>FY 07-08 Actual</b>	<b>FY 08-09 Estimate</b>	<b>FY 09-10 Estimate</b>
<b>Workload Measures</b>				
Number of employees who complete mandatory SBE training requirements	n/a	n/a	14	15
Number of mandatory training classes completed	n/a	n/a	17	15
<b>Efficiency Measures</b>				
Average cost per employee for mandatory training	n/a	n/a	\$702	738
<b>Effectiveness Measures</b>				
Percent of employees who complete mandatory training requirements for supervisors and managers	n/a	n/a	100%	100%
Percent of certified employees	n/a	n/a	100%	100%

**Department Comments:** Appraisers must annually maintain their State Board of Equalization certification through a complex calculation of training hours approved by the SBE. Marin has 34 appraisers that are certified (Permanent and Advanced) and one Temporary Certification for a new employee that is required to obtain Permanent Certification within one year of employment. Permanent Certification requires 24 hours of training each year and Advanced Certification requires 12 hours of

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training each year to satisfy on-going training requirements. Some appraisers take training classes in one year that may satisfy up to three years of training requirements because the excess training hours are carried forward after that year's requirements are deducted. Therefore, the number of mandatory training classes completed each year may vary. In addition, 58% of Recorder's staff are certified as Recordable Document Examiners by the County Recorder's Association of California. This should increase to 75% by the end of FY 2009-10. Lastly, non-appraisal staff attend Change in Ownership and Exemption training classes subject to availability of funds.

**PROPERTY ASSESSMENT**

**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 06-07 Actual	FY 07-08 Actual	FY 08-09 Estimate	FY 09-10 Estimate
<b>Workload Measures</b>				
Number of sales and high value permits subject to local assessment	5,725	5,040	4,000	4,000
<b>Efficiency Measures</b>				
Number of sales and high value permits subject to local assessment completed per appraiser	249	219	181	181
<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%	100%

**Department Comments:** The estimates for FY 2008-09 and FY 2009-10 reflect anticipated decreases due to downturns in the economy and housing markets.

**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 06-07 Actual	FY 07-08 Actual	FY 08-09 Estimate	FY 09-10 Estimate
<b>Workload Measures</b>				
Number of residential sales per calendar year	3,389	2,843	2,223	2,500
<b>Effectiveness Measures</b>				
Median number of days from when sale is recorded to notice of supplemental assessment	52	60	90	120

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**Department Comments:** Downturns in the economy and housing market have resulted in extraordinarily heavy workloads on appraisers to respond to demands for assessment reviews, re-appraisals, and associated work. The heavy demand for assessment reviews has significantly slowed the processing rate for normal sales activity.

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

Measures	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Estimate	FY 09-10 Estimate
<b>Workload Measures</b>				
Number of requests for assessment review received	800	830	3,239	2,500
<b>Efficiency Measures</b>				
Number of requests for assessment review completed per appraiser	36	37	147	113
<b>Effectiveness Measures</b>				
Percent of requests processed within the allowable time period	100%	100%	100%	100%

**Department Comments:** Downturns in the economy and housing market have resulted in extraordinarily heavy workloads on appraisers and assessment support staff to respond to demands for assessment reviews, reappraisals and associated work.

**RECORDER**

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

Measures	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Estimate	FY 09-10 Estimate
<b>Workload Measures</b>				
Total number of documents examined, recorded, scanned and indexed (processed)	79,936	63,178	68,205	60,000
<b>Efficiency Measures</b>				
Average number of days to complete the recording process	n/a	15	20	15
<b>Effectiveness Measures</b>				

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Measures	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Estimate	FY 09-10 Estimate
Percent of documents processed and returned to filer within 30 business days	n/a	100%	95%	95%

**Department Comments:** Recording volume may continue to decline or remain stagnant for the foreseeable future due to the continuing weakness of the housing market.

**Objective:** In accordance with AB 1168 added Section 27300 et seq to the California Government Code, truncate the 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.

Measures	FY 06-07 Actual	FY 07-08 Actual	FY 08-09 Estimate	FY 09-10 Estimate
<b>Workload Measures</b>				
Number of current year documents check for social security numbers	n/a	n/a	27,000	59,000
Number of prior-year documents checked for social security numbers (2000-2008)	n/a	n/a	25,800	104,300
<b>Efficiency Measures</b>				
Daily truncation process creating public documents.	n/a	n/a	100%	100%
Prior-year truncation process creating public documents	n/a	n/a	5%	12.5%
<b>Effectiveness Measures</b>				
Number of current year public documents created	n/a	n/a	1,350	2,950
Number of prior-year public documents created (2000 – 2008)	n/a	n/a	1,290	5,215

**Department Comments:** The Marin County Recorder has approximately 4,600,000 images, representing all pages of documents recorded from January 2000 to the present. An Optical Character Reader (OCR) program will scan these images and identify any complete Social Security Number contained in the image. If a Social Security Number is detected by the OCR, a public record will be created with the Social Security Number truncated so that only the last four digits are visible. Our present recording software vendor will insure that only the public record will be available for viewing in our office or copied for distribution. At the same time, the original record (“Official Record”) will be maintained for archival purposes, but will be made available for viewing or copied only in response to court order or subpoena. We are estimating the number of documents containing Social Security Numbers to be approximately 5% of total documents recorded during the period mandated for redaction/truncation.