

# Assessor-Recorder-County Clerk FY 2011-12 Performance Plan

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## **I. MISSION STATEMENT**

The mission of the Assessor-Recorder-County Clerk 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; and meet the duties of the County Clerk that are mandated by state law and local ordinances.

## **II. DEPARTMENT OVERVIEW**

The Assessor-Recorder-County Clerk 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-County Clerk Department is comprised of four program areas: Administration, Property Assessment, Recorder and County Clerk. Administration provides the executive management, budget administration, reception oversight and 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 Geographic Information System (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 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 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 clerks also perform marriage ceremonies. State law and local ordinances mandate the duties of the County Clerk.

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### III. ACCOMPLISHMENTS FOR FY 2010-2011

- Completed the 2010 assessment roll with a net assessed value of \$55.8 billion, representing a reduction of 1.2% over the prior year's value, and included 16,408 parcels in decline status, representing a 34% increase from the prior year
- Utilized cross-training and the department website to provide excellent public customer service in spite of reduced staffing levels and resources
- Redesigned the annual property notice, making the form more intuitive for taxpayers
- Absorbed the staff and duties of the County Clerk's office, including integration of the Clerk's registration and accounting processes
- Relocated the Business Division back to the Civic Center campus as part of the countywide initiative to reduce the leasing obligation for outside facilities
- Created a combined Assessor-Recorder-County Clerk and Treasurer-Tax Collector's public service counter
- Continued to update website to offer users current and accurate information
- Continued to support the County's telework program with eight appraisal staff currently participating
- Utilized the valuable skills of volunteers to support records management projects
- Digitized 82,106 images and indexed 48,243 documents recorded in 1973 for convenient public access of images in the Recorder's office and on the County's websites
- Restored and digitized valuable historical documents and indices to enable examination of source documents in their original format, a valuable tool for the public, surveyors, and members of the title industry
- Implemented Optical Character Reader system to automate the redaction/truncation of social security numbers from official records in compliance with Assembly Bill 1168 (G.C. 27300 et seq.)

### IV. GOALS AND KEY INITIATIVES FOR FY 2011-12

Countywide Goals				
I. Healthy Communities	II. Safe Communities	III. Sustainable Communities	IV. Environmental Preservation	V. Community Participation
VI. Excellent Customer Service	VII. Employer of Choice	VIII. Effective Communication	IX. Managing for Results	X. Financial Responsibility

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**GOAL I**

**Provide an accurate and complete preparation of the annual assessment roll; collection and application of Documentary Transfer Tax**

**FY 2011-12 Key Initiatives**

Initiatives	Countywide Goals
1. Complete the 2011 assessment roll by July 1, 2011 and develop measurements for tracking requests for review from property owners	X. Financial Responsibility
2. Participate with Information Services and Technology (IST) in planning and development or acquisition of methods for processing large numbers of property assessments in a decline status	X. Financial Responsibility
3. Participate with IST in development of Phase II of County Assessor's Personal Property System (CAPPS) that converts aircraft, vessels, and possessory interests to sequel server environment and eliminates stand alone databases	IX. Managing for Results
4. Continue to define and review business processes associated with meeting those duties mandated by state law and local ordinances	IX. Managing for Results
5. Ensure that all applicable Documentary Transfer Tax is collected and accurately applied to the County, cities and towns	X. Financial Responsibility
6. Support and administer departmental policies such as teleworking, flexible work schedules and records management that support innovative management and employee development within the guidelines established by the County's Strategic Plan	VII. Employer of Choice

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**GOAL II**

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

**FY 2011-12 Key Initiatives**

Initiatives	Countywide Goals
1. Provide excellent customer service through an interactive customer service survey, new and improved Assessor-Recorder-County Clerk webpage, and cross training	VI. Excellent Customer Service
2. Increase the community's awareness of the services provided by the Assessor-Recorder-County Clerk via website, newspaper publications and community outreach	VIII. Effective Communication
3. Provide positive and productive work environments in view of increased workload and decreased resources	IX. Managing for Results
4. Provide positive communication at all organizational levels to promote desirability of employment, service and incentive as an employer of choice.	VII. Employer of Choice

**GOAL III**

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

**FY 2011-12 Key Initiatives**

Initiatives	Countywide Goals
1. Explore the viability of issuing annual Noticing of Value Changes to property owners via the internet as opposed to mailing notifications	VIII. Effective Communication
2. Explore the viability of adopting a Low Value Ordinance to improve cost effectiveness of processing lower value assessments	X. Financial Responsibility

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## **V. KEY CHALLENGES AND OUTSTANDING ISSUES**

- Maintaining a high quality work product while meeting current and new mandates with budget reductions and decreased staffing
- Continuing focused workforce planning, while maintaining performance and managing a significant increase in workload; including the volume of assessment appeals, declines and restoration
- Developing appropriate personnel and compensation adjustments in conjunction with Human Resources Department for additional duties associated with the County Clerk

## **VI. OVERVIEW OF PROGRAMS**

### **1. ADMINISTRATION**

The Administration program provides executive management, budget administration, reception and technology support.

### **2. PROPERTY ASSESSMENT**

The Property Assessment program includes residential and commercial real property assessment, exemptions and exclusions, changes in ownership, technical support and roll preparation.

The major responsibility of this 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 business personal property and is reported annually to the Department of Finance on or before July 1 of each year.

### **3. RECORDER**

The Recorder's program is mandated under state law. The Recorder's Office maintains, preserves and provides access to public records such as birth, death and marriage certificates; registers marriage licenses; records documents of property ownership; collects and applies Documentary Transfer Tax and provides customer service to the public, government agencies and the public sector.

### **4. COUNTY CLERK**

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

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## VII. PERFORMANCE MEASURES

### ADMINISTRATION

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

MEASURES	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Target	FY 2011-12 Target
<b>Workload Measures</b>					
Number of employees required to complete mandatory State Board of Equalization training requirements	n/a	14	15	22	19
Number of mandatory training classes completed	n/a	17	15	10	19
<b>Efficiency Measures</b>					
Average cost per employee for mandatory training	n/a	\$702	\$738	\$750	\$781
<b>Effectiveness Measures</b>					
Percent of employees who complete mandatory training requirements for supervisors and managers	n/a	100%	100%	100%	100%
Percent of employees maintaining certification	n/a	100%	100%	100%	100%

#### Story Behind Performance:

Appraisers must annually maintain their State Board of Equalization certification with approved continuing education training hours. Permanent Certification requires 24 hours of training each year and Advanced Certification requires 12 hours of training each year to satisfy on-going training requirements.

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### PROPERTY ASSESSMENT

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

MEASURES	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Target	FY 2011-12 Target
<b>Workload Measures</b>					
➔ Number of sales and high value permits subject to local assessment	5,040	4,046	3,959	4,000	4,500
<b>Efficiency Measures</b>					
Number of sales and high value permits subject to local assessment completed per appraiser	219	184	180	181	204

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MEASURES	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Target	FY 2011-12 Target
<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%	100%

→ Indicates Key Measure

### Story Behind Performance:

The volume of this work is strongly dependent on the strengths and weaknesses of the economy. Economic forecasts for FY 2011-12 predict continued slow economic recovery in the housing market. Marin County Assessor's sales data reflect some upward sales volume in calendar year 2010 over calendar year 2009. For this reason the FY 2011-12 estimates show a conservative increase consistent with a slow economic recovery. Permit volume may also increase but no forecast increase is made at this time. FY 2011-12 will also present challenges due to anticipated workforce re-engineering.

The completion of the assessment roll is one of the most important functions of the Assessor-Recorder-County Clerk's Office and ensures that fiscal interests of the County and other stakeholders will remain on a timely calendar for fiscal planning, billing, and cash flow schedules. This 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 value permits that occur in calendar year 2009, are prepared for assessment during FY 2009-10 and appear on the FY 2010-11 assessment assessment roll.

### 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 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Target	FY 2011-12 Target
<b>Workload Measures</b>					
Number of residential sales per calendar year	2,843	2,238	2,347	2,500	3,000
<b>Effectiveness Measures</b>					
Median number of days from when sale is recorded to notice of supplemental assessment	60	70	49	70	60

### Story Behind Performance:

Strong efforts to prioritize sales processing will continue for the next reporting period. Economic forecasts for FY 2011-12 predict continued slow economic recovery in the housing market. Marin County Assessor's Sales data reflect some upward sales volume in calendar year 2010 over calendar year 2009. For this reason the FY 2011-12 estimates are conservatively increased consistent with a

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slow economic recovery. FY 2011-12 will also present challenges due to anticipated workforce re-engineering.

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

MEASURES	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Target	FY 2011-12 Target
<b>Workload Measures</b>					
Number of requests for assessment review received	830	6,235	2,012	2,500	2,000
<b>Efficiency Measures</b>					
Number of requests for assessment review completed per appraiser	37	283	92	114	95
<b>Effectiveness Measures</b>					
Percent of requests processed within the allowable time period	100%	100%	100%	100%	100%

**Story Behind Performance:**

This workload measure has proven to be more difficult to measure than originally thought because requests for reviews affect more than one assessment year. Also, the time periods for accepting requests for reviews has changed over the last three years. In FY 2009-10 the department began counting the net number received in the 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 two years ago, to 12,000 last year and 16,000 this year.

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

MEASURES	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Target	FY 2011-12 Target
<b>Workload Measures</b>					
Number of parcels in a "decline status" on the Equalized Assessment Roll	2,957	12,612	16,408	16,500	16,500
Total number of parcels on the Equalized Assessment Roll	96,970	96,786	96,773	96,800	96,800
Percent of parcels in a "decline status" on the Equalized Assessment Roll	3%	13%	17%	17%	17%

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**Story Behind Performance:**

Each year the assessment roll may contain numbers of parcels reflecting a reduction in their assessed value as a result of economic and market factors. As the number of parcels in this status increases, the workload increases. Notably, the actual increase in workload significantly exceeds the simple number of parcels in decline status because many properties are reviewed without a change to the net count. The relative number of parcels in decline status, and the year-to-year change in count, is a significant workload indicator. In any given fiscal year the Assessor prepares the assessment roll for the following fiscal year. For example: the number of properties in decline status as of January 1, 2010, are prepared for assessment during FY 2009-10 and appear on the FY 2010-11 assessment roll.

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**RECORDER-COUNTY CLERK**

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

MEASURES	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Target	FY 2011-12 Target
<b>Workload Measures</b>					
➔ Total number of documents examined, recorded, scanned and indexed (processed)	63,178	63,403	74,416	70,000	75,000
<b>Efficiency Measures</b>					
Average number of days to complete the recording process	15	14	11	12	16
<b>Effectiveness Measures</b>					
➔ Percent of documents processed and returned to filer within 30 business days	100%	100%	100%	100%	100%

➔ Indicates Key Measure

**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 of transfers or encumbrances affecting that 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 \$1.00 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.

All recorded documents are processed within applicable local and state mandated time frames. The Grantor-Grantee Index is available within two days per California statute and Marin County Code. The original documents are accordingly returned promptly.

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Additionally, the Recorder has the duty to ensure that Documentary Transfer Tax is fairly and accurately collected on all applicable conveyances at the time of recording. This tax provides a significant source of revenue to help sustain County and city services.

**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 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Actual*	FY 2010-11 Target	FY 2011-12 Target
<b>Workload Measures</b>					
Number of current year documents checked for social security numbers	n/a	59,000	66,171	74,000	74,000
Number of prior year documents checked for social security numbers (1980-2008)	n/a	104,300	362,587	444,718	399,660
<b>Efficiency Measures</b>					
Percent of current year documents created with truncated social security numbers	n/a	100%	100%	100%	100%
Percent of prior year documents truncated	n/a	12.5%	15.2%	18.6%	16.7%
<b>Effectiveness Measures</b>					
Number of current year public documents created	n/a	2,950	1,599	1,025	1,025
Number of prior year public documents created (1980 - 2008)	n/a	5,215	20,802	25,500	22,950

**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. This bill is important because it serves the public with some protection from identity theft, thereby lending itself to a safer community.