

Assessor-Recorder-County Clerk

FY 2012-13 Performance Plan

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

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(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.

III. PROGRAM DESCRIPTION AND RESPONSIBILITIES

ADMINISTRATION

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

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.

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.

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

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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.

IV. ACCOMPLISHMENTS FOR FY 2011-12

- Completed the Assessment Roll without extension despite major workload increase due to large volume of properties with reduced assessments
- Successfully filled critical vacant positions throughout the department
- Created new Solicitor's Exemption Certificates with updated policies and procedures, began steps to update the enabling 1954 County Code for Solicitor's permits
- Near completion of the first phase of an updated Business Property Assessment computer program
- Re-instated Department sponsored internal training program after a 4 year hiatus

V. GOALS AND KEY INITIATIVES FOR FY 2012-13

GOAL I

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

Countywide Goal	X. Financial Responsibility
FY 2012-13 Key Initiatives	
1. Complete the FY 2012-13 assessment roll by July 1, 2012	
2. 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	
3. Participate with IST in development of Phase II of County Assessor's Personal Property System (CAPPS) that converts aircraft, vessels, and possessory interest assessment databases to a sequel server environment and eliminates standalone databases	
4. Ensure that all Documentary Transfer Tax is collected and accurately applied to the County, cities and towns	
5. Continue tracking requests for review and monitoring properties in a decline status	

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GOAL II

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

Countywide Goal	VI. Excellent Customer Service
FY 2012-13 Key Initiatives	
<ol style="list-style-type: none">1. Provide excellent customer service by analyzing departmental self-directed voicemail system and phone tree, implementing updated and improved departmental web page, and assessing the integration of the County Clerk into the department and making recommendations for improved customer service2. Increase the community's awareness of the services provided by the Assessor-Recorder-County Clerk via website, newspaper publications and community outreach3. 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, increase performance planning and evaluation completion rate, and analyzing internal policies for effectiveness and efficiency4. Provide positive communication at all organizational levels to promote desirability of employment, service and incentive as an employer of choice5. Establish internal communication practices that encourage the free flow of information in order to increase trust between management and staff, maximize the sharing of ideas, encourage the generation of solutions and increase employee engagement	

GOAL III

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

Countywide Goal	VIII. Effective Communication
FY 2012-13 Key Initiatives	
<ol style="list-style-type: none">1. Explore the viability of issuing annual Noticing of Value Changes to property owners via the internet as opposed to mailing notifications2. Explore the possibility of adopting a low value ordinance to improve cost effectiveness of processing lower value assessments.	

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VI. 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
- Maintaining a competitive assessment program should the Marin County Assessor be ineligible for the "State-County Property Tax Administration" Program to receive revenue funds for administering property tax programs needed to address the economic workload demand
- Developing improved solutions for integration of County Clerk into the Assessor-Recorder-County Clerk: this may involve physical reconfigurations as well as cross-training and collaborative resource management

VII. PERFORMANCE MEASURES

ADMINISTRATION

Department Goal	Goal II: Enhance internal and external customer service through improved communication and business processes
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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 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Workload Measures					
Number of employees required to complete mandatory State Board of Equalization training requirements	14	15	18	19	19
Number of mandatory training classes completed	17	15	19	19	19
Efficiency Measures					
Average cost per employee for mandatory training	\$702	\$738	\$831	\$781	\$781
Effectiveness Measures					

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MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Percent of employees who complete mandatory training requirements for supervisors and managers	100%	100%	100%	100%	100%
Percent of employees maintaining certification	100%	100%	100%	100%	100%

➔ Indicates a Key Measure

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 Advance Certification requires 12 hours of training each year to satisfy on-going training requirements.

Discontinued Measures: While the intent of this measure is worthwhile, the original chart descriptors and data content need to be simplified and reflect results consistent with the measure itself. Therefore, this measure is discontinued for 2012-13 report pending a simplification of the measure itself and a re-write of the table descriptions and content. It is anticipated that the new version will resume next year.

PROPERTY ASSESSMENT

Department Goal	Goal I: Provide an accurate and complete preparation of the annual assessment roll; collection and application of Documentary Transfer Tax
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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 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Workload Measures					
➔ Number of sales and high value permits subject to local assessment	4,046	3,959	3,910	4,500	4,250
Efficiency Measures					

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MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Number of sales and high value permits subject to local assessment completed per appraiser	184	180	195	204	202
Effectiveness Measures					
➔ Percent of sales and high value permits subject to local assessment enrolled by July 1 st	100%	100%	100%	100%	100%

➔ Indicates a 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 2012-13 predict continued slow economic recovery in the housing market. Marin County Assessor's Sales data reflect some upward sales volume in calendar year 2011 over calendar year 2010. For this reason the FY 2012-13 estimates reflect a conservative increase over predicted FY 2011-12 actuals consistent with a slow economic recovery. Permit volume may also increase but no forecast increase is made at this time. FY 2012-13 will also present challenges due to planned 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 2010 are prepared for assessment during FY 2010-11 and appear on the 2011-12 assessment roll.

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Department Goal	Goal III: Ensure efficiency and effectiveness of business processes through the use of automation and technology
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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 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Workload Measures					
Number of residential sales per calendar year	2,238	2,347	2,514	3,000	3,300
Effectiveness Measures					
Median number of days from when sale is recorded to notice of supplemental assessment	70	49	55	60	60

➔ Indicates a Key Measure

Story Behind Performance: Strong efforts to prioritize sales processing will continue for the next reporting period. Economic forecasts for FY 2012-13 predict continued slow economic recovery in the housing market. Marin County Assessor's Sales data reflect some upward sales volume in calendar year 2011 over calendar year 2010. For this reason the FY 2012-13 estimates are conservatively increased consistent with a slow economic recovery. FY 2012-13 will also present challenges due to planned workforce re-engineering.

Department Goal	Goal III: Ensure efficiency and effectiveness of business processes through the use of automation and technology
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Objective: Track requests for assessment review and correct assessments when warranted, within the allowable period

MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
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MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Workload Measures					
Number of requests for assessment review received	6,235	2,012	1,709	2,000	2,500
Efficiency Measures					
Number of requests for assessment review completed per appraiser	283	92	85	95	119
Effectiveness Measures					
Percent of requests processed within the allowable time period	100%	100%	100%	100%	100%

→ Indicates a Key Measure

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 years 2009, 2010, and 2011. For 2010 through 2012 the department has changed the counting methodology and counted 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 16,000 last year and 22,000 this year.

Department Goal	Goal I: Provide an accurate and complete preparation of the annual assessment roll; collection and application of Documentary Transfer Tax
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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 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Workload Measures					

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MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Number of parcels in a "decline status" on the Equalized Assessment Roll	12,612	16,408	16,500	16,500	25,000
Total number of parcels on the Equalized Assessment Roll	96,786	96,773	96,800	96,800	96,800
Percent of parcels in a "decline status" on the Equalized Assessment Roll	13%	17%	17%	17%	26%

→ Indicates a Key Measure

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, 2011, are prepared for assessment during FY 2010-11 and appear on the FY 2010-12 assessment roll.

RECODER-COUNTY CLERK

Department Goal	Goal II: Enhance internal and external customer service through improved communication and business processes
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Objective: Provide responsive customer service by processing recordable documents in a timely manner

MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Workload Measures					
→ Total number of documents examined, recorded, scanned and indexed (processed)	63,403	74,416	70,000	81,019	80,000
Efficiency Measures					
Average number of days to complete the recording process	14	11	12	14.2	12

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MEASURES	FY 2008-09 Actual	FY 2009-10 Actual	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Effectiveness Measures					
➔ Percent of documents processed and returned to filer within 30 business days	100%	100%	100%	90.80%	100

➔ Indicates a 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 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 applicable 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

Department Goal	Goal III: Ensure efficiency and effectiveness of business processes through the use of automation and technology
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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,

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1980 and December 31, 2008 and prospectively for records recorded on or after January 1, 2009

MEASURES	FY 2008-09 Actual	FY 2009-10 Actual*	FY 2010-11 Actual	FY 2011-12 Target	FY 2012-13 Target
Workload Measures					
Number of current year documents checked for social security numbers	59,000	66,171	70,197	74,000	72,000
Number of prior year documents checked for social security numbers (1980-2008)	104,300	362,587	375,992	399,660	500,000
Efficiency Measures					
Percent of current year documents created with truncated social security numbers	100%	100%	100%	100%	100%
Percent of prior year documents truncated	12.5%	15.2%	15.72%	16.7%	20.1%
Effectiveness Measures					
Number of current year public documents created	2,950	1,599	1,587	1,025	950
Number of prior year public documents created (1980 - 2008)	5,215	20,802	20,529	22,950	32,000

➔ Indicates a Key Measure

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.

As mandated by California law, the Recorder's division 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.