

# Assessor-Recorder-County Clerk FY 2013 - 14 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 which 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/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
- Collection of Documentary Transfer Tax
- Issuing public and confidential marriage licenses
- Performing civil ceremonies
- Processing fictitious business names
- Registering domestic partnerships, notary oaths, professional photocopiers, and process servers
- Issuing solicitor's 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

## II. Department Overview

The Assessor-Recorder-County Clerk's 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. The department includes the following four program areas:

- Administration
- Assessment
- Recorder
- Clerk

## IV. Accomplishments for FY 2012-13

In addition to meeting the department's myriad complex statutory and regulatory mandates as described above with integrity in a fair, efficient and consistent manner, the department accomplished several initiatives in the areas of technology, employee and organizational development and customer service:

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- In partnership with IST, the department: continued the analysis of a technology system to assist in processing the large number of property assessments in decline; completed Phase II of the County Assessor's Personal Property System database; made improvements to the department's voicemail system and phone tree; and implemented the improved departmental webpage
- Converted Official Records from 1921 to 1972 and 262 Grantor-Grantee books to digital format, allowing easier searching by the public and County staff due to better document quality and the ability for concurrent users
- Continued developing opportunities to expand the depth of knowledge across divisions and functions, while providing opportunities for staff development with the goal of ensuring adequate coverage during medical-related absences and reduced staffing. Flexible strategies were used which included promotional opportunities, temporary promotions, and cross-training opportunities. With the promotional hire of the Assistant Assessor-Valuation, the executive management team is complete for the first time in several years, allowing the Assessor to focus on providing director-level leadership.
- Continued to develop and establish excellent internal communications practices to foster the free flow of information, the generation of solutions from all levels, and the integration of the divisions across the department. Implementation of best practices included resuming regularly scheduled meetings and creating informal, structured opportunities for communication between all levels of the organization, including management and non-management, in order to build trust and alignment to support the department's mission and goals.
- Completed several initiatives supporting excellent customer service and community education. The Assessor participated in several outreach programs which included features in the local newspaper and on local television, as well as meetings with community partners. In partnership with the County's Public Information Team, the department created educational public service announcements on marriage licenses and ceremonies in English and Spanish, and the application of Prop 13 to properties in decline status.
- Two ARCC employees were named Employee of the Month, and one was selected Employee of the Year
- A State Assembly member agreed to carry a bill proposed by a supervisor in the Recorder's Office to streamline the process of providing constructive notice of Right of Survivorship and bring uniformity to county recorders across the state

### **V. Key Challenges and Outstanding Issues**

- Since 1978 pressure has not been greater on Assessors' Offices and the property assessment system. As a result of the downturn in the economy since the end of 2007 when there was virtually no workload of assessment declines, the Assessor now has new workload of nearly 23,000 properties that require reassessment every year. Currently, some simple forecasts suggest that the bulk of the property assessments needing to be reviewed annually will continue for fifteen years or more. Combined with

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the local and state budget pressure, local property assessments are key components in fiscal planning when property assessments begin to increase for large numbers of property owners across the state.

- Increased workload demands in the areas of assessment appeals, demand for information and customer assistance, and activity in recordation due to increase in foreclosures and refinancing
- In all areas of the Assessor-Recorder-County Clerk’s Office, staff must stay current with consistently changing and more complex local, state, and federal regulations to ensure the County remains in compliance. This requires staff to monitor regulatory and legal changes (e.g., state and local bills); understand the implications to County policy and procedures; educate and communicate business process changes to staff; and implement new processes and policies as needed.
- Over the last year, the Recorder’s Office has seen an increase in workload due to refinancing and increasing numbers of real estate sales
- An on-going challenge exists to maintain a competitive assessment program, compared to other counties, to maintain eligibility for future state-based Property Tax Administration Program funding.
- Although the State Board of Equalization has not finalized publication of its guidelines for the assessment of new construction, it is conceivable that the Marin County Assessor will modify procedures for the assessment of certain types of new construction. While this will have the effect of simplifying assessments and possibly creating more statewide uniformity, it will also have the result of fewer new construction assessments and accompanying decrease in potential assessment roll growth.

### VI. Performance Plan

Department Goal	Countywide Goal
Goal I: Provide an accurate and complete preparation of the annual assessment roll; collection and application of Documentary Transfer Tax	X. Financial Responsibility



Initiative Description	Program(s)
Complete the FY 2013-14 assessment roll by July 1, 2013	Property Assessment
Ensure that all Documentary Transfer Tax is collected and accurately applied to the County, cities and towns	Property Assessment
Continue tracking requests for review and monitoring properties in a decline status	Property Assessment

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**Program:** 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

Workload Measures		2009/10	2010/11	2011/12	2012/13	2013/14
		Actual	Actual	Actual	Target	Target
	Number of sales and high value permits subject to local assessment	3,956	3,910	4,258	4,500	4,500
Efficiency Measures		2009/10	2010/11	2011/12	2012/13	2013/14
		Actual	Actual	Actual	Target	Target
	Number of sales and high value permits subject to local assessment completed per appraiser	180	195	213	236	236
Effectiveness Measures		2009/10	2010/11	2011/12	2012/13	2013/14
		Actual	Actual	Actual	Target	Target
	Percent of sales and high value permits subject to local assessment enrolled by July 1st	100%	100%	100%	100%	100%

**Story Behind Performance:**

The volume of work is strongly dependent on the economy. Economic forecasts for FY 2013-14 predict slow but steady economic recovery in the housing market. Marin County Assessor's sales data reflect upward sales volume in calendar year 2012 over calendar years 2011 and 2010. For this reason, the FY 2013-14 estimates show a conservative increase consistent with a slow economic recovery. Permit volume may also increase but no forecasted increase has been made at this time.

The completion of the assessment roll is one of the most important functions of the department 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. 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 occur in calendar year 2012 are prepared for assessment during FY 2012-13 and appear on the 2013-14 assessment roll.

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**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	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Number of residential sales per calendar year	2,347	2,514	2,693	3,300	3,500
Effectiveness Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Median number of days from when sale is recorded to notice of supplemental assessment	49	55	68	60	70

**Story Behind Performance:**

Strong efforts to prioritize sales processing will continue for the next reporting period. Economic forecasts for FY 2013-14 predict continued slow economic recovery in the housing market. Marin County Assessor's Sales data reflect some upward sales volume in calendar year 2012 over calendar year 2011. For this reason the FY 2013-14 estimates are conservatively increased consistent with a slow economic recovery. FY 2013-14 will also present challenges due to planned workforce re-engineering and workload volume.

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)
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 service	Department Wide
Increase the community's awareness of the services provided by the Assessor-Recorder-County Clerk via website, newspaper publications and community outreach	Department Wide
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	Department Wide

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Initiative Description	Program(s)
Provide positive communication at all organizational levels to promote desirability of employment, service and incentive as an employer of choice	Department Wide
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	Department Wide

**Program:** Recorder - County Clerk

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

	Workload Measures	2009/10	2010/11	2011/12	2012/13	2013/14
		Actual	Actual	Actual	Target	Target
	Total number of documents examined, recorded, scanned and indexed (processed)	74,416	81,019	88,274	80,000	90,000
	Efficiency Measures	2009/10	2010/11	2011/12	2012/13	2013/14
		Actual	Actual	Actual	Target	Target
	Average number of days to complete the recording process	11	14	7	12	12
	Effectiveness Measures	2009/10	2010/11	2011/12	2012/13	2013/14
		Actual	Actual	Actual	Target	Target
	Percent of documents processed and returned to filer within 30 business days	100%	90.8%	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 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 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.

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.

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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. 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.

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**Program:** Recorder - County Clerk

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

Workload Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Total number of Fictitious Business Name Filings	N/A	2,838	2,605	2,750	2,750
Total number of marriage licenses issued (confidential and public)	N/A	1,386	1,407	1,400	1,400

**Story Behind Performance:**

This is the initial year for developing workload measures for the County Clerk. As the initial year for workload measures, workload efficiency measures and effectiveness measures are currently being developed to correspond to the workload measures. Concurrently, the Assessor-Recorder-County Clerk's office has initiated a significant cross training program for the County Clerk's office to improve customer service opportunities.

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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 County Assessor's Personal Property System (CAPPS) that converts aircraft, vessels, and possessory interest assessment databases to a SQL server environment and eliminates stand alone databases	Property Assessment

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**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	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Number of parcels in a “decline status” on the Equalized Assessment Roll	16,408	16,500	21,800	23,000	22,000
Total number of parcels on the Equalized Assessment Roll	96,773	96,800	96,600	96,400	96,400
Percent of parcels in a “decline status” on the Equalized Assessment Roll	17%	17%	23%	24%	23%

**Story Behind Performance:**

This workload measure is difficult to measure because requests for reviews affect more than one assessment year. Also, the time periods for accepting requests for reviews has changed during 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 three years ago, to 22,000 last year and 23,000 this year. Looking forward, and as appreciation occurs in the real estate market, there is a likelihood that the number of requests for review and formal appeals will increase.

**Program:** Property Assessment

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

Workload Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Number of requests for assessment review received	2,012	1,709	2,515	2,500	2,000
Efficiency Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Number of requests for assessment review completed per appraiser	92	85	125	119	100
Effectiveness Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Percent of requests processed within	100%	100%	100%	100%	100%



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Effectiveness Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
the allowable time period					

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**Program:** Recorder - County Clerk

**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

Workload Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Number of current year documents checked for social security numbers	66,171	70,197	76,254	72,000	82,000
Number of prior-year documents checked for social security numbers (2000-2008)	362,587	375,992	556,709	500,000	475,000
Efficiency Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Percent of current year documents created with truncated social security numbers	100%	100%	100%	100%	100%
Percent of prior year documents truncated	15.2%	15.72%	23.27%	20.1%	19.5%
Effectiveness Measures	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Target	Target
Number of current year public documents created	1,587	1,003	1,072	950	1,000
Number of prior-year public documents created (2000 - 2008)	20,802	20,529	50,880	32,000	25,000

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### **Story Behind Performance:**

The Recorder is mandated to comply with Assembly Bill (AB) 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 AB 1168 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.