Mission Statement

To provide prompt and courteous customer service to the public in accomplishing the duties and responsibilities of the department; to have fair and uniform assessments of all taxable property in accordance with property tax laws; to provide for the orderly and expeditious recordation, archiving and retrieval of legal documents submitted and to provide for the efficient distribution to the public. To educate the public in all the department’s programs and provide our services with maximum transparency and consideration.

Department Description

The Assessor is mandated by the Constitution of the State of California to locate, identify and establish values for all vacant land, improved real estate, business property and certain mobile homes, boats and aircraft. In addition, the Assessor maintains records on all taxable properties within the boundaries of the County of San Diego, including maintaining maps of all real property parcels. The Recorder is mandated by California Government Code to examine, record, index and archive records submitted for recordation or filing and to make available to the public all records in the custody of the Recorder. In addition, the Recorder maintains and provides certified copies of vital records, including birth, death and public marriage certificates. The County Clerk is mandated by California Government Code to issue and maintain a record of fictitious business names, issue marriage licenses, offer civil marriage ceremonies and to record and provide certified copies of confidential marriage certificates.

To ensure these critical services are provided, the Assessor/Recorder/County Clerk (ARCC) has 446.50 staff years and a budget of $81.1 million.

2021–22 Accomplishments

- Provide and promote services that increase consumer and business confidence
- Recorded property ownership in a timely manner, facilitating access to ownership information for the buying, selling, and financing of property.
- Completed 100% (198,942) of mandated assessments culminating in the Fiscal Year 2022–23 Assessment Roll by June 30, 2022.
- Ensured 100% (136) of appraiser/audit staff is current on all required training to maintain certifications and ability to properly locate, identify, and assess all property. This assures the public and businesses a fair and uniform assessment under the auspices of all applicable State property tax laws, rules, and regulations.
Increased the number of qualified disabled veterans and their surviving spouses for the Disabled Veterans’ Exemption to over 12,760 and saved them an additional $1.54 million annually in property taxes.

Arranged, described, and rehoused approximately 16,000 pages per year of the map collection in the County Archives to acid-free, oversized map folders in custom-built high density mobile compact shelving. As of June 2021, the map collection totaled approximately 170,000 sheets. The number of pages increases annually based on new map recordings. In addition, 100% of the 13,327 diazo-type print sheets in the map collection have been arranged, described, and stored separately due to off-gassing of materials in a dedicated storage space with perforated shelving to facilitate increased ventilation and prevent the degradation of documents stored around them.

Completed the Request for Proposals (RFP) for an archival Collections Management System (CMS) for the County Archives to support automating and encoding the processing, management, and description of collections for award and implementation in Fiscal Year 2022–23.

Completed the physical transfer and change in custody of the County Microfilm Collection (approximately 15,000 microfilm rolls) from Records Services Vault to the County Archives.

Delayed the Request for Proposals for the indexing of documents from 1936-1969 and the import of related images to the County of San Diego recording system, as it is dependent on the completion of the ongoing microfilm project which has been extended to Fiscal Year 2022–23.

Operational Excellence

- Align services to available resources to maintain fiscal stability
- Collected, distributed and accounted for all mandated fees and transfer taxes to ensure County departments, federal and State agencies, cities and special districts can fulfill their legal obligations.
- Provided fair assessment to both County of San Diego and taxpayers by completing review of 100% of parcels designated as Proposition 8 eligible. In 1978, Proposition 13 was passed by voters, and provides that all real property in California is reassessed upon a change in ownership or new construction. The base assessment is then subject to an annual inflation adjustment not to exceed 2.0% per year. Proposition 8 also passed in 1978 and provided a mechanism to reduce property assessments when the market value of a property (the amount a property would sell for) falls below the Proposition 13 assessed value. This saves taxpayers money when the market is down. However, Proposition 8 reductions are temporary. When the market goes back up, the assessed value will increase as well and can increase more than 2.0% per year. The taxpayer is still protected, however, by Proposition 13. The assessed value can never exceed the original base value plus the annual inflation adjustment, compounded.
- Provide modern infrastructure, innovative technology and appropriate resources to ensure superior service delivery to our customers
- Examined and processed 81.1% (434,093 of 535,169) of documents submitted for eRecording within three hours of receipt to provide customers a more efficient and secure recording and document return process. This is short of the goal of 96.0% due to the high recording volume in the first half of the fiscal year as well as continued impacts on staffing as a result of the COVID-19 pandemic.
- In coordination with the Auditor and Controller, Treasurer-Tax Collector, Clerk of the Board of Supervisors, and the County Technology Office, continued the design, development, testing, and implementation of the Integrated Property Tax System (IPTS). This system will significantly improve property assessment, tax collection and appropriation activities in the County.
- Increased services available outside normal business hours by providing a second Saturday for vital record copies and fictitious business name statement filings to assist customers.
- Implemented a Records Notification Service which allowed interested parties to register to receive notifications when documents are entered into the public record.
- Implemented the kiosk functionalities for fictitious business name statements which allowed customers to complete applications online. This allowed the department to meet customer needs in a timely and efficient manner and reduce wait times to complete the processing of applications.
- Updated the public-facing website to include instructional videos for marriage appointments. The chatbot solution that incorporates and complements current Call Centers’ activities was canceled due to concerns with development costs.
- Delayed the upgrade of the internal SharePoint websites to meet County guidelines and leverage new features to enhance our applications to Fiscal Year 2022–23.
- Provided additional language options to customers by providing translation services over the phone.
- Strengthen our customer service culture to ensure a positive customer experience
- Provided the public with services that are of value to them in a competent and professional manner by achieving a customer service rating of 99%.
- Established 5 more community educational partners as part of the office’s outreach network and provided 25 educational presentations in the community.
Increased community partnerships with qualified institutions, such as schools, non-profits, museums, and religious organizations for property tax exemptions through additional outreach and education of the community.

Provided additional opportunities for customers to obtain their marriage licenses and ceremonies by offering walk-up services on Wednesdays during the summer months.

Completed Restrictive Covenant Modification project timeline per Assembly Bill 1466 (2021–2022). AB1466 requires the county recorder of each county to establish a restrictive covenant program to assist in the redaction of unlawfully restrictive covenants. Each county recorder is required to prepare an implementation plan by July 1, 2022, as specified, to identify unlawfully restrictive covenants in the records of their office, and to redact unlawfully restrictive covenants, as specified.

Developed a partnership with San Diego Sheriff Department to streamline the process for homeless individuals to obtain no-fee birth certificates (per Assembly Bill 1733, Statutes of 2014) within the unincorporated areas of East and North counties. AB1733 (2013–2014) effective July 1, 2015, requires each local registrar or county recorder to issue, without a fee, a certified record of live birth to any person who can verify his or her status as a homeless person or a homeless child or youth, as defined.

Develop, maintain and attract a skilled, adaptable and diverse workforce by providing opportunities for our employees to feel valued, engaged and trusted.

Completed a customer service focused training within six months of their hire date for 94% of new employees.

Provided advancement opportunities for Recorder/County Clerk staff by reorganizing Recorder/County Clerk structure and creating a multi-functional, multi-generational modern workforce across the department.

Discontinued the implementation of production goals and standards for all Recorder/County Clerk functions, including, but not limited to filing fictitious business names; issuing marriage licenses; issuing birth, death, and marriage vital records; and recording documents received in person, by mail, or through eRecording due to inconsistencies in reporting tools available in the system.

Developed a permanent teleworking option for all eligible employees.

Participated in the County Job Fair to promote employment opportunities with the department.

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2022–24 Objectives

**Equity**

- Economic Opportunity: Dismantle barriers to expanding opportunities in traditionally underserved communities and businesses, especially communities of color and low income.
  - Continue to develop community educational partners and community advisors for traditionally underrepresented populations that transact business with the ARCC.
  - Conduct departmental job fairs in partnership with San Diego County Human Resources to help underserved communities find job opportunities within the department.
  - Complete Phase 1 of the AB1466 Restrictive Covenant Program according to the implementation plan to identify unlawfully restrictive covenants in the records of their office, and to redact unlawfully restrictive covenants, as specified.

- Economic Opportunity: Advance opportunities for economic growth and development to all individuals and the community.
  - Conduct Fictitious Business Name workshops in San Diego County to promote the economic growth of small businesses in traditionally underserved communities.
  - Offer an annual supplier diversity workshop for traditionally underrepresented small business owners on how to do business with the County and ARCC.

**Sustainability**

- Climate: Actively combat climate change through innovative or proven policies, green jobs, sustainable facility construction or maintenance and hazard mitigation.
  - Short-term: Continue to develop and refine the ARCC’s Telework Plan for all eligible employees, thereby creating opportunities for reduction in office footprint.
  - Short-term: Determine which office functions may be opportunities for paperless operation (e.g. billing, scheduling, payroll, etc.). Evaluate special needs that must be met
by the electronic execution of the selected function (e.g. confirmation receipt, confidentiality, access to technology, etc.).
- Short-term: Participate in educational events such as Earth Day, lighting fairs, water conservation events, facility/energy conferences, and zero waste related events.
- Short-term: Provide trainings to employees about sustainability topics.
- Mid-term: Establish system to collect written or verbal suggestions and feedback from all employees on sustainability initiatives or programs.
- Long-term: Install filtered water bottle refill stations where feasible by June 30, 2024.

Community

- Engagement: Inspire civic engagement by providing information, programs, public forums or other avenues that increase access for individuals or communities to use their voice, their vote, and their experience to impact change.
  - Provide the public with services that are of value to them in a competent and professional manner by achieving a customer service rating of at least 95%.
  - Award and implement an archival CMS for the County Archives to enhance online public discovery and use of the Recorder/County Clerk historic records collections and inspire civic engagement by encouraging an understanding of democracy, history, and culture to impact change.
- Partnership: Facilitate meaningful conversations, shared programming, grant opportunities, or other opportunities to maximize resources through community partnerships to benefit the region.
  - Increase community partnerships with qualified institutions, such as schools, non-profits, museums, and religious organizations for property tax exemptions through additional outreach and education of the community.
  - Increase the number of qualified disabled veterans and their surviving spouses for the Disabled Veterans’ Exemption resulting in a total annual savings exceeding $17.5 million in property taxes.
  - Qualify additional property owners for the Homeowner’s Exemption program saving them millions of dollars annually in property taxes.
  - Increase services available outside normal business hours by providing a second Saturday or extended hours for customers to obtain marriage licenses and ceremonies, Fictitious Business Name Statement filings, and vital record copies in the branch offices of the department.

Workforce: Invest in our workforce and operations by providing support services and excellent customer service to ensure continuity of operations remains at its best.
- Ensure 100% of appraiser/audit staff is current on all required training to maintain certifications and ability to properly locate, identify, and assess all property. This will assure the public and businesses a fair and uniform assessment under the auspices of all applicable State property tax laws, rules, and regulations.
- Examine and process 96.0% of documents submitted for eRecording within three hours of receipt to provide customers a more efficient and secure recording and document return process.
- Expand Continuity of Operations processes to expand on our crisis management plan and encompass Disaster Recovery initiatives to ensure our ability to respond to the communities in the region in the event of an emergency.
- Transparency and Accountability – Maintain program and fiscal integrity through reports, disclosures, and audits.
  - Provide accurate property information for the public by timely updating ownership information for the buying, selling, and financing of property.
  - Continue to meet all state mandates for a fair and equitable tax roll culminating in the Fiscal Year 2023–24 Annual Assessment Roll by June 30, 2023.
- Innovation: Foster new ideas and the implementation of proven best practices to achieve organizational excellence.
  - In coordination with the Auditor and Controller, Treasurer-Tax Collector, Clerk of the Board of Supervisors, and the County Technology Office, complete the design, development, testing, and implementation of the Integrated Property Tax System (IPTS).
  - Continue to implement information technology (IT) infrastructure that will allow maximum productivity and uptime for various ARCC systems; upgrade and or replace current systems with new products for select software systems; and with the support of the County’s IT outsourcer, develop an innovative team of professionals to maintain the ARCC’s total IT ecosystem.
  - Complete 100% of the microfilm conversion, digitization, and polysulfide treatment services project for the Recorder/County Clerk microfilm rolls (through 1990) of Official Records. Film from 1936-1979 will be digitized to increase access to public information, protect rights, benefit public interests, and maintain institutional transparency and credibility.
Related Links

For more information on the Assessor/Recorder/County Clerk, refer to the website at:

- [https://arcc.sdcounty.ca.gov](https://arcc.sdcounty.ca.gov)
Performance Measures

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<td>Review of parcels designated as Proposition 8 eligible⁵</td>
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<td>Appraiser/audit staff current on all required training²</td>
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<td>Examine and process all documents submitted for eRecording within three hours of receipt⁴</td>
<td>N/A</td>
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Table Notes

¹ Measures the performance in locating, identifying and fairly and uniformly appraising all property. Completion of the annual assessment work is the County’s first step to assessing and billing annual property taxes. Effective July 1, 2022, this measure will support the Empower initiative.

² Measures the number of appraiser/audit staff current on all required training to maintain certifications and ability to properly locate, identify, and assess all property. This assured the public and businesses a fair and uniform assessment under the auspices of all applicable State property tax laws, rules and regulations. This measure was effective Fiscal Year 2019–20. Effective July 1, 2022, this measure will support the Empower initiative.

³ The customer satisfaction rating measures how individuals perceive the department’s ability to provide services of value to them. This rating reflects the percentage of survey questions in which customers indicated at least a satisfactory rating. Effective July 1, 2022, this measure will support the Community initiative.

⁴ Measures the timely manner in which the public can access ownership information to facilitate the buying, selling, and financing of property. This was due to the high recording volume in the first half of the fiscal year as well as continued impacts on staffing as a result of the COVID 19 pandemic. Effective July 1, 2022, this measure will support the Empower initiative.

⁵ Review of parcels designated as Proposition 8 eligible provides fair assessment to both County of San Diego and Taxpayers. This is a new measure effective Fiscal Year 2019–20. Effective July 1, 2022, this will no longer be measured.

Budget Changes and Operational Impact: 2021–22 to 2022–23

Staffing

Increase of 27.00 staff years.

♦ Increase of 27.00 staff years to realign operational needs, mitigate the risks to the Assessment roll, and assist the public more efficiently by improving customer service wait time and reducing the delays in processing mail-in requests.

Expenditures

Net Increase of $2.3 million

♦ Salaries & Benefits—increase of $5.8 million primarily due to negotiated labor agreements and staffing changes noted above.

♦ Services & Supplies—decrease of $3.2 million primarily due to the completion of RFP for an archival CMS; delay of the index of documents from 1936-1969 and the import of related images to the County of San Diego recording system;
delay of the microfilm conversion, digitization, and polysulfide treatment, and delay of major maintenance costs for tenant improvements at the San Marcos branch.

- Capital Assets Equipment—decrease of $0.4 million due to the completed purchase of a generator for the County Archives.
- Operating Transfers—increase of $0.1 million due to building of a roof to protect specialized equipment at the East County Office and Archives.

Revenues

Net Increase of $2.3 million

- Licenses, Permits and Franchises—net increase of $0.1 million due to increased number of marriage licenses issued.
- Charges for Current Services—net increase of $0.5 million.
  - Increase of $1.6 million in AB 2890 Recovered Costs revenue to align with anticipated supplemental assessment revenues.
  - Increase of $0.9 million in Property Tax System Administration revenue related to support of the property tax system.
  - Increase of $0.9 million in Recording Fees due to increased number of vital certificates issued.
  - Increase of $0.5 million in Filing Documents and Notary Public Fees due to increased number of filings.
- Increase of $0.1 million in Marriage Ceremony Fees due to increased number of ceremonies performed.
- Decrease of $2.3 million in Recorder Trust Fund revenues due to completion of RFP for an archival CMS, completion of capital equipment purchase, delay of the microfilm and indexing projects, and delay of the major maintenance project as noted above.
- Decrease of $1.2 million in Recording Document and Duplicating and Filing Fees due to stabilization of the real estate market in refinancing homes and businesses.
- Use of Fund Balance—increase of $0.2 million for a total budget of $1.2 million in unassigned General Fund fund balance. There are no proposed uses of fund balance in Fiscal Year 2022–23.
- General Purpose Revenue Allocation—net increase of $1.5 million primarily due to negotiated labor agreements.

Budget Changes and Operational Impact: 2022–23 to 2023–24

Net increase of $3.7 million primarily due to contracted services for the restoration/preservation, indexing and redaction of official records, microfilm conversion, digitization, and polysulfide treatment services, and major maintenance costs for facility improvements at the San Marcos branch and for anticipated salary and benefit increases due to negotiated labor agreements.
### Staffing by Program

<table>
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<tr>
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<th>Fiscal Year 2021–22 Adopted Budget</th>
<th>Fiscal Year 2022–23 Adopted Budget</th>
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### Budget by Program

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### Budget by Categories of Expenditures

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