

FY 2024-2025 & 2025-2026

Office of the Assessor-Recorder Departmental Budget

Public Presentation: Visitacion Valley Branch Library

February 13, 2024



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San Francisco Assessor-Recorder



Meeting Agenda

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- What we do
- Who we are
- Our impact
- Our success
- Our budget



What We Do



Office of the Assessor-Recorder

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The Assessor is a constitutionally elected official whose main duties are to identify all taxable property, establish a taxable value, and apply all legal exemptions.

Major Office Responsibilities:

- Assess property
- Grant exemptions
- Record documents
- Collect Real Property Transfer Tax

There are 58 elected Assessors in California.

Some Assessor's offices are combined with other functions such as County Clerk, County Recorder and/or County Elections.





How we are Structured

PUBLIC SERVICE

- Internal mail intake and distribution
- Update mailing addresses
- Front counter operations
- Triage customer requests
- Issue Marriage Certificates

RECORDER

- 200,000 documents processed annually
- Collect transfer tax upon change in ownership
- Collect fees related to Recorder functions and maintain recorded documents

TRANSACTIONS

- Review sales transactions for assessability
- Ensure fair taxation of transfers between legal entities
- Update and maintain current mailing addresses of property owners

EXEMPTIONS

- Grant annual exemptions to homeowner's, non-profits, hospitals, schools and other educational organizations
- Process other applications for tax exemption

REAL PROPERTY

- Locate taxable real property, identify ownership and apply taxable value
- Assess new construction, changes in ownership, defend valuations being appealed, complete lien date new construction assessments, grant informal reductions in value

PERSONAL PROPERTY

- Locate taxable business personal property such as machinery, equipment vessels and leasehold improvements
- Identify ownership and apply taxable value
- Annually audit 303 business personal property accounts as required by the State

STANDARDS, MAPPING & ANALYSIS

- Workload management and reporting
- Quality assurance and data clean up
- Data reporting and visualization
- Process development and improvement



Who We Are & What We Care About



Our Mission and Vision

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Mission

Our Mission is to fairly and accurately identify and assess all taxable property in San Francisco, and record, secure, and provide access to property, marriage and other records.

Vision

Together, we work to ensure the financial stability of San Francisco. We seek to be a model of good government and antiracism by advancing our values of fairness, care, equity, and excellence in service to our diverse constituents and communities.



Our Core Values

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- **Fairness in our decisions:** We work to advance transparency, accessibility, and integrity in all that we do.
- **Care in customer service:** Each of us in collaboration with government and community partners aims to provide a meaningful and seamless experience to the people we serve and support.
- **Equity in policy and practice:** We prioritize a culture where diverse constituencies are equitably served by staff who are supported in being their authentic selves and in pursuing pathways for career growth.
- **Excellence in our work:** We commit to excellence, pay rigorous attention to detail, and take pride in the service we provide to our constituents and the City.



Our Strategic Goals

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1. **People** - Build and maintain an organization that attracts, develops, supports, and retains great **people**.
2. **Systems** - Build and maintain secure, effective, efficient and accessible managerial and technological **systems**.
3. **Services** - For all vital functions and constituents, achieve consistent, superior **service**.
4. **Engagement** - Communicate, collaborate, and coordinate to provide internal and external stakeholders with meaningful opportunities for **engagement**.



Our Impact



Assessor's Revenue Contribution

- \$344.5 billion Assessment Roll
- \$21.5 billion Exemptions
- \$4.1 billion total property tax revenue of which \$2.6 billion supports City Services
- Property Taxes are the largest single source of revenue for the General Fund



Source: Office of the Controller, City and County of San Francisco



Our Success



People

- Creating entry and promotional career pathways
- Finding new opportunities to recruit talent
- Racial Equity Core Team
- Mentorship Program
- New Employee Recognition Development Social (NERDS)
- Employee Recognition Program (ERP)



Photo: January 2024 Employee Recognition Ceremony



Photo: February 2024 City & County of San Francisco Job Fair



Systems

- 7 million documents available online
- Enhanced Customer Service
- Property Assessment System Phase I successful go-live in January 2021, Phase II expected in 2025

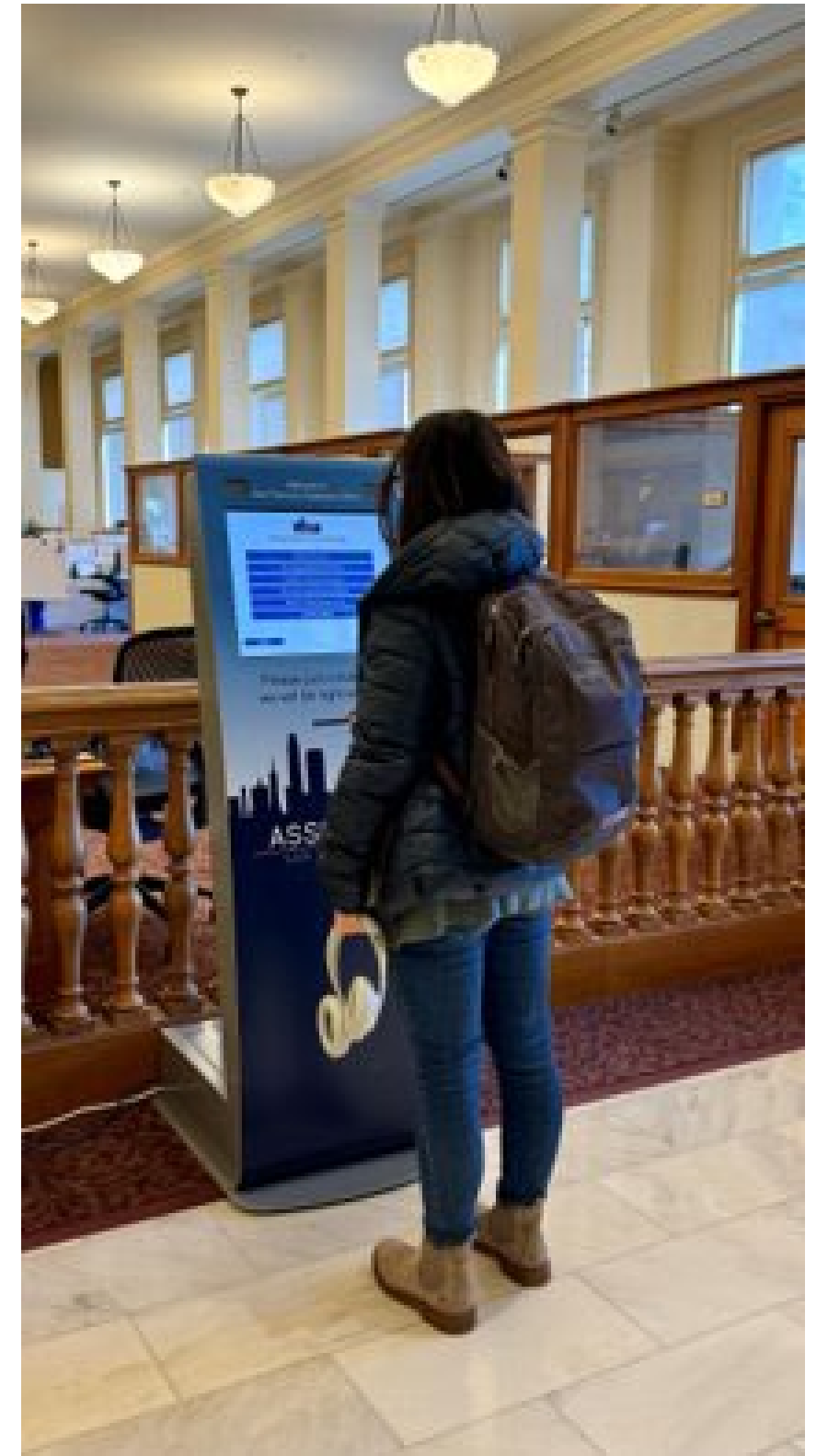


Photo: Constituent uses our multi-lingual check-in system at the front lobby



Services

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- Prioritize timely roll close
- Appeals Management
- \$345 million generated over transfer tax/recording fee expectations over last 5 years
- \$94 million in under-reported transfer tax collected through audits to date
- Restrictive Covenant Program (AB 1466)
- 1:1 Exemption Filing Guidance Appointments
- Informal Review



Engagement

- Family Wealth Series
- Property Tax Education
- Assessor in the Neighborhood
- Advance racial equity through programming and advocacy forums, such as our Estate Planning Program and our SPUR forums.



Photos: Assessor-Recorder Torres speaks with a constituent at the Assessor's 2023 Family Wealth Forum at San Francisco City College (above). Presentation on ADU Considerations & Impacts to Property taxes alongside the San Francisco Planning Department, the San Francisco Department of Building Inspection and Habitat for Humanity at the Family Wealth Forum (below).





Serving You Better

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- Additional customer service enhancements
- Updates to Copy Fees for Purchasing Recorded Documents
- Ongoing digitization of public records and increased accessibility
- New Pilot Program for Same-Day Copies of Marriage Certificates



Photo: Assessor-Recorder staff helps a constituent during a one-on-one counseling session at the Assessor's 2023 Family Wealth Forum.



Our Budget



Economic Outlook

- The City's Five-Year financial forecast projects a combined two-year General Fund deficit of \$799.2 million
- Cutting ASR's budget would further impact this projected deficit
- The number of taxpayers appealing their property value has increased threefold from last fiscal year
- ASR needs more resources to timely resolve assessment appeals concurrent with ongoing work like assessing transferred or sold properties



Five Year Comparison

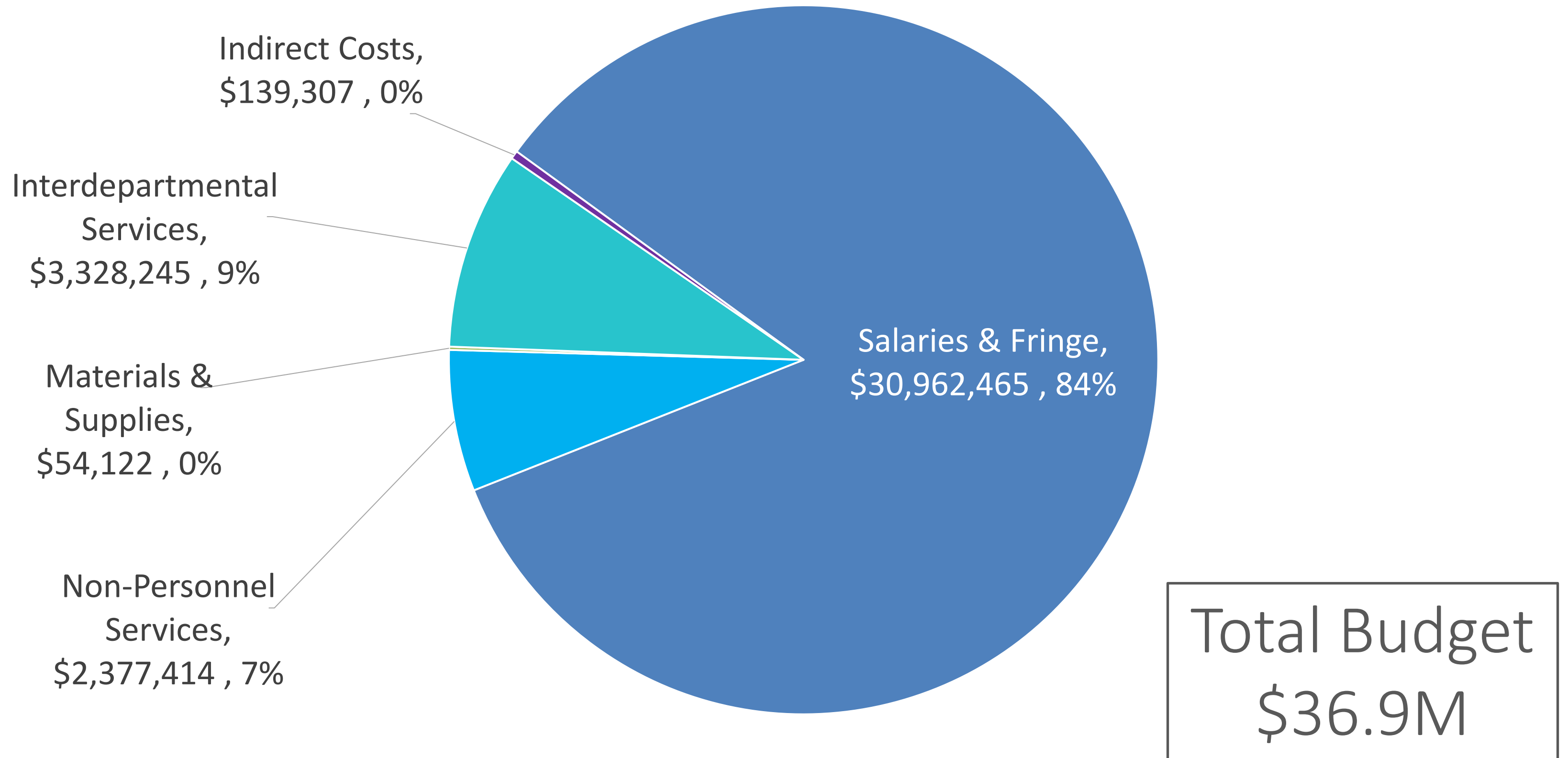
	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 <i>Baseline</i>	FY 2025-26 <i>Baseline</i>
Revenue Contribution	\$3.6B	\$3.7B	\$3.9B	\$4.1B	<i>tbd</i>	<i>tbd</i>
Exemptions Granted	\$18.9B	\$20.0B	\$21.2B	\$21.5B	<i>tbd</i>	<i>tbd</i>
ASR Budget	\$39.1M	\$36.2M	\$35.2M	\$37.2M	\$36.9M	\$38.0M
General Fund Support*	\$31.5M	\$28.3M	\$27.6M	\$31.9M	\$33.0M	\$34.1M
Other Funds**	\$7.6M	\$7.9M	\$7.6M	\$5.3M	\$3.9M	\$3.9M
Total Budgeted FTE	183	185	192	183	179	178

*General Fund Support includes project allocation for two systems projects: the Property Assessment System project for the Assessor’s Office and the Property Tax System for the Treasurer & Tax Collector’s Office and Controller’s Office.

**Other Funds includes revenue generated by the Recorder. Before FY23-24, this also included work order support from the Department of Building Inspection.



FY 2024-25 Department Baseline Budget





Budget Priorities

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1. Resources to Resolve Assessment Appeals
2. Timely Enrollment of Property Value
3. Property Assessment System Replacement Project



Next Steps

- February 21 - Submission to Controller and Mayor
- June 1 – Mayor’s Proposed Budget
- June to July – Board Review of Budget
- By August 1 – Adoption of the Final Budget



Adding your voice

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- Public comment can be given today by raising your hand or using Zoom.
- If you are using the Zoom application, click on “Reactions” then “Raise Hand.”
- If you are using your phone, dial *9.
- Our staff will unmute you when it's your turn.
- Our team will call on you when it is your turn to give your public comment.
- Please make sure to state your name clearly.
- Comments will be limited to two minutes.
- Written comment can be submitted on our website at sfassessor.org/budget



Upcoming Events

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ASSESSOR IN THE NEIGHBORHOOD

Presentation: Assessor-Recorder 2024-25 Budget

February 13, 2024, 11 AM - 12 PM

Location: Visitacion Valley Library and Zoom

Presentation: Estate Planning 101 with Housing & Economic Rights Advocates

February 15, 2024, 11 AM - 12:30 PM

Location: Excelsior Community Center, 4468 Mission St.

Tabling: Black History Month & Lunar New Year Celebration with Supervisor Walton & Community Partners

February 17, 2024, 11 AM - 3 PM

Location: 149 Leland Ave.

Virtual Presentation: Property Taxes & Prop. 19 Intergenerational Property Transfers

February 29, 2024, 12 PM - 1 PM

Zoom: www.bit.ly/ASRprop19

Presentation: Estate Planning 101 with Housing & Economic Rights Advocates

Date Spring 2024 TBD

Location: Minnie & Lovie Ward Rec Center 650 Capitol Ave.

Presentation: Estate Planning 101 with HERA, SF LGBT Center

Date: Spring 2024 TBD

Location: SF LGBT Center 1800 Market St.



RSVP: [SFASSESSOR.ORG/NEWS-INFORMATION/EVENTS](https://sfassessor.org/news-information/events)

A detailed line-art illustration of a city skyline. In the foreground, there is a row of diverse houses, some with gabled roofs and others with flat roofs. Several trees are scattered throughout the scene. In the background, taller skyscrapers are visible, including one with a distinctive pointed top. A few birds are flying in the sky, and several cars are parked or driving on the streets. The entire illustration is rendered in a light gray line-art style.

Thank You!

Q&A