Assessor-County Clerk-Recorder and Elections (ACRE)

Jim Irizarry
Assistant Assessor-County Clerk-Recorder

Office of Mark Church
San Mateo County Assessor-County Clerk-Recorder & Chief Elections Officer
Assessor-County Clerk-Recorder and Elections

- Consolidated Department of the Assessor-County Clerk-Recorder and Chief Elections Officer
  - Largest of 7 Consolidated Departments in the State with the same functions
- 8th largest Assessment Roll
- 2019-20 Assessment Roll: $238.4 Billion
- Serve 70 Jurisdictions: 20 Cities, 25 School Districts, 24 Special Districts and the County
The County Assessor Values Property

By July 1 of each year, the primary responsibility of the county assessor is to determine the taxable value of each property so that each owner is assured of paying the proper amount of property tax for the support of local governments, and to publish that information in the local property assessment roll.
• The County Assessor Prepares the Assessment Roll

• The County Controller Prepares the Tax Roll

• The County Tax Collector Issues Tax Bills and Collects Payments

• The County Controller Distributes Tax Revenues
Assessor-County Clerk-Recorder & Elections (ACRE)

- Largest Consolidated Department in the State of California

**Assessor**

- Determining Assessed Owners
- Reviewing Assessment Appeal Filings
- Valuing Boats, Planes and Manufactured Homes
- Business Property Valuation and Information
- Change in Ownership Information
- Approving Exemptions
- Valuing Leased Equipment
- Updating Maps, Property Boundaries
- Collecting Property Characteristics
- Enrolling Supplemental Assessments
- Collecting Valuation Information
<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of assessment parcels &amp; accounts</td>
<td>236,077</td>
</tr>
<tr>
<td>Total value of the combined roll (7.12% incr.)</td>
<td>$38,449,657,731</td>
</tr>
<tr>
<td>Number of secured parcels</td>
<td>221,516</td>
</tr>
<tr>
<td>Net value of secured roll (7.37% incr.)</td>
<td>$226,782,625,413</td>
</tr>
<tr>
<td>Number of unsecured accounts</td>
<td>14,561</td>
</tr>
<tr>
<td>Net value of unsecured roll (2.48% incr.)</td>
<td>$11,667,032,318</td>
</tr>
</tbody>
</table>
The Assessment Roll:

Key Factors Affecting the Bottom Line

• Secured Roll Factors
• Annual Inflation Factor
• A Rising Real Estate Market
• Decline in Value Program (Proposition 8)
• Residential Properties
• Commercial Properties
• Foreclosures
• Unsecured Roll
Taxable real property values may be reappraised if:

- A change in ownership occurs; or
- A change in the use of property occurs; or
- New construction is completed; or
- New construction is partially completed on January 1; or
- The reappraisal is part of an annual review of properties having declining value; or
- The reappraisal is part of a land conservation contract (Williamson Act).
Where Your Taxes Go

- School Districts: 45%
- County: 25%
- Cities: 18%
- Special Districts: 10%
- Successor Agencies of Former RDAs: 2%
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1</td>
<td>Tax Lien Date as of which ownership and value is determined</td>
</tr>
<tr>
<td>February 1</td>
<td>Second installment of secured taxes due and payable</td>
</tr>
<tr>
<td>April 1</td>
<td>Business property statement due</td>
</tr>
<tr>
<td>April 10*</td>
<td>Delinquent date to pay second installment of secured tax bill. After 5 p.m., a 10 percent penalty plus $40.00 charge is added</td>
</tr>
<tr>
<td>May 7</td>
<td>Last day to file Business Property Statement without penalty</td>
</tr>
<tr>
<td>June 30</td>
<td>Last day of fiscal year</td>
</tr>
<tr>
<td>July 1</td>
<td>Fiscal year begins; secured roll done</td>
</tr>
<tr>
<td>July 2</td>
<td>Appeals Board filing period opens</td>
</tr>
<tr>
<td>August 31</td>
<td><strong>Last day to pay</strong> unsecured property tax payment without delinquency penalty</td>
</tr>
<tr>
<td>September-October</td>
<td>Tax Collector issues annual secured tax bills</td>
</tr>
<tr>
<td>November 1</td>
<td>Due date to pay first installment of secured tax bill</td>
</tr>
<tr>
<td>November 30</td>
<td>Close of Assessment Appeals Board filing period (next business day if it falls on the weekend)</td>
</tr>
<tr>
<td>December 10*</td>
<td>Delinquent date to pay first installment of secured tax bill. After 5 p.m., a 10 percent penalty is added.</td>
</tr>
</tbody>
</table>

*Other due dates may apply for supplemental and escape assessments.*
San Mateo County Elections

- California Voter’s Choice Act
- New Voting System
- Election Overview
- VoteSure
California Voter’s Choice

Landmark legislation: Signed into law September 29, 2016

Fundamentally transforms elections to All-Mailed Ballot/Vote Center model with Ballot Drop Box Locations

Part of a sweeping collection of election reforms designed to increase voter participation
How does the California Voter’s Choice Act work?

California Voter’s Choice Act Voting Options

- Vote by mail
- Drop off ballot at a ballot drop box
- Vote in person at any Vote Center
California Voter’s Choice Act

All-Mailed Ballot

- Every voter gets a ballot in the mail
- Mailed 29 days before the election
- Return envelopes are postage-paid
- Provided in Spanish, Chinese and English
- Postmark + 3 days
Election Overview

- 83 offices up for election
- 41 Vote Centers
- 30 Ballot Drop Locations
- 410,000+ registered voters
- 50-60% turnout
Voting System Selection

- Certified by CA SOS; highly secure
- Paper ballot with complete digital audit log
- State-of-the-art Vote Center technology
- Proven track record, used in 40 CA counties, excellent references

Dominion Voting Systems
“Democracy Suite”
Dominion “Democracy Suite” Key Benefits

**Voting Security**
- Certified by CA SOS
- Voter’s Choice Act Requirements
- Paper Ballots
- Detailed Audit Trail

**Improved Services**
- AuditMark – digital ballot audit trail
- Marginal Mark – digital evaluation of ballot marks
- ImageCast Adjudication

**Faster Processing and Scanning**
- High Speed Tower Scanner 18k ballots/hour
- Medium Volume Canon Scanners 4k ballots/hour

**Improved Voter Experience**
- State-of-the-Art Touch Screens & Ballot Printers
- Increased Accessibility
Dominion “Democracy Suite” Voting System

Build the Election → Vote → Count & Report Results → Audit the Election
Dominion “Democracy Suite”

VOTING

Image Cast X (ICX)
Ballot Marking Devices (500)
Accessible Touchscreen Technology

Vote Center Ballot Printers (160)
Dominion “Democracy Suite”

CENTRAL SCANNING & ADJUDICATION

ICX Adjudication Station
Including Medium Volume Scanner

High Speed Tower Scanner
InterScan

- Fully integrated with ImageCast Central
- 18,000 ballots per hour
- One button to start
- Dual feeder trays ensure only 5 seconds for continued scanning
- Each feeder tray can hold 500 ballots
- Approximately 16 square feet in size
- Each feeder tray drops ballot into separate exit tray

COUNTY OF SAN MATEO
CALIFORNIA
Vote Center Ballot Marking Device & Printer

Process at Vote Center

1. Check-in

2. Vote

3. Deposit Ballot in Ballot Box
Dominion “Democracy Suite” Key Benefits

Dominion Voting System Safety & Security

Closed system

Never connected to the internet or the County network

Voluntary Voting System Guidelines (VVSG) 2005 certified by the US Elections Assistance Commission

Certified by the California Secretary of State

Digital Encryption to protect data

Physical Hardware Access Controls

Strict Chain of Custody security processes

Best practices and rigorous staff training to mitigate risks and cyber security breaches
Dominion Voting System Cost

Dominion “Democracy Suite” Voting System Lease/Purchase Option Agreement

$5,821,147

$2.47 million - State matching funds

$3.35 million - Elections Trust Fund

No Net County Cost
VoteSure is a statewide public education campaign to increase voter awareness about election misinformation online and provide official, trusted election resources.

Resources:
- https://www.sos.ca.gov/elections/vote-sure/
- Report Misinformation: votesure@sos.ca.gov
THANK YOU