Department of Assessor-County Clerk-Recorder & Elections Overview
September 27, 2023
ACRE Mission Statement

“People First”

To ensure equitable service and treatment of San Mateo County property owners by accurate and fair valuation of land, improvements, and businesses.

To register San Mateo County citizens to vote and efficiently conduct transparent elections.

To create an accurate public record of recorded transactions relating to people and property within San Mateo County.

To preserve and protect our historical cultural records.
San Mateo County ACRE is the largest of 7 Consolidated Departments in the State of California.

8th Largest Assessment Roll

2023-2024 Assessment Roll: $307.8 Billion

Serve 70 Jurisdictions:
20 Cities, 25 School Districts, 24 Special Districts and the County
The County Assessor Values Property

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)

- 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

Largest Consolidated Department in the State of California

Assessor
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 2023-2024 Assessment Roll

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of assessment parcels &amp; accounts</td>
<td>235,376</td>
</tr>
<tr>
<td>Total value of the combined roll (6.87% incr.)</td>
<td>$307,753,885,866</td>
</tr>
<tr>
<td>Number of secured parcels</td>
<td>222,530</td>
</tr>
<tr>
<td>Net value of secured roll (6.53% incr.)</td>
<td>$295,332,325,007</td>
</tr>
<tr>
<td>Number of unsecured accounts</td>
<td>12,846</td>
</tr>
<tr>
<td>Net value of unsecured roll (15.74% incr.)</td>
<td>$12,421,560,859</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
- New construction is completed; or
- The reappraisal is part of an annual review of properties having declining value; or
- A change in the use of property occurs; or
- New construction is partially completed on January 1; or
- The reappraisal is part of a land conservation contract (Williamson Act).
Where Your Taxes Go

School Districts 51%
County 26%
Cities 15%
Special Districts 7%
Successor Agencies of Former RDAs 1%

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<table>
<thead>
<tr>
<th>Date</th>
<th>Event</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.*
Assessor-County Clerk-Recorder & Elections

Daily Activities in County Clerk-Recorder Division

- Serves 100-150 walk-in customers
- Receives 250-300 telephone calls
- Records approximately 500 land-transaction documents
- Issues approximately 100 certified copies of vital records daily
- Approval Rating: 95%
Preserve and protect our county’s original maps and map books and other historical and vital records dating back to 1846.

$4.5M allocation for the Historical Records Preservation and Shelving System project.

Once chemically preserved, the records are protected for 300 to 500 years.
March Primary Election Overview

Estimate March 2024 Presidential Primary Election

- 440,000 Registered Voters
- 6 Local Jurisdictions
- 65 Local Candidates
- 30 Local Seats Up for Election
- 35 Ballot Styles each with 10 different party styles
- 1400 Total (English, Spanish, Chinese & Filipino)
- 20 Contests/Offices on ballot
- 5 Measures
- 1 State Proposition
March Primary Election Infrastructure

- 55 Drop Box Locations
- 45 Vote Centers
- 2 Pop-up Vote Centers
- 1 Mobile Vote Center
- 3 Ballot Pickup Service
- Curbside Ballot Drop-Off at all Vote Centers
Voting System Security

- Closed system
- Never connected to the internet or the County network
- 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
Countywide Cyber Security Program

Annual Employee IT Security Training

External Partner Security Scanning

Multifactor Authentication for Users

Mobile Device management

Full Disk Encryption for laptops

Secure Email and Web Gateway

Centralized patching for servers and PC’s

IT Security Policies, Standards and Guidelines

Countywide Incident Response Planning

Internal and External Vulnerability Management

Network Security Information & Event Monitoring
Information on Elections:
www.smcvote.org

Assessor-County Clerk-Recorder & Elections:
www.smcacre.org

Contact us:
650.312.5222
registrar@smcacre.org