



OFFICE OF MARK CHURCH
**CHIEF ELECTIONS OFFICER &
ASSESSOR-COUNTY CLERK-RECORDER**
REGISTRATION & ELECTIONS DIVISION

Department of Assessor- County Clerk- Recorder & Elections Overview September 25, 2024





“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.

Assessor-County Clerk-Recorder and Elections

San Mateo County ACRE is the largest of 7 Consolidated Departments in the State of California

8th
Largest Assessment Roll

ACRE

2024-2025
Assessment Roll:
\$325.5 Billion

Serve 70 Jurisdictions:
20 Cities, 25 School Districts,
24 Special Districts and the County

The County Assessor Values Property



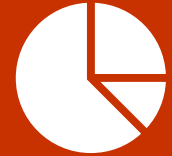
The County Assessor Prepares the Assessment Roll



The County Controller Prepares the Tax Roll



The County Tax Collector Issues Tax Bills and Collects Payments



The County Controller Distributes Tax Revenues

Roll

Assessment

Tax Roll

Payments

Collects

Bills and

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



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 2024-2025 Assessment Roll

234,346 Number of assessment parcels & accounts

\$325,461,790,181 Total value of the combined roll (5.75% incr.)

222,591 Number of secured parcels

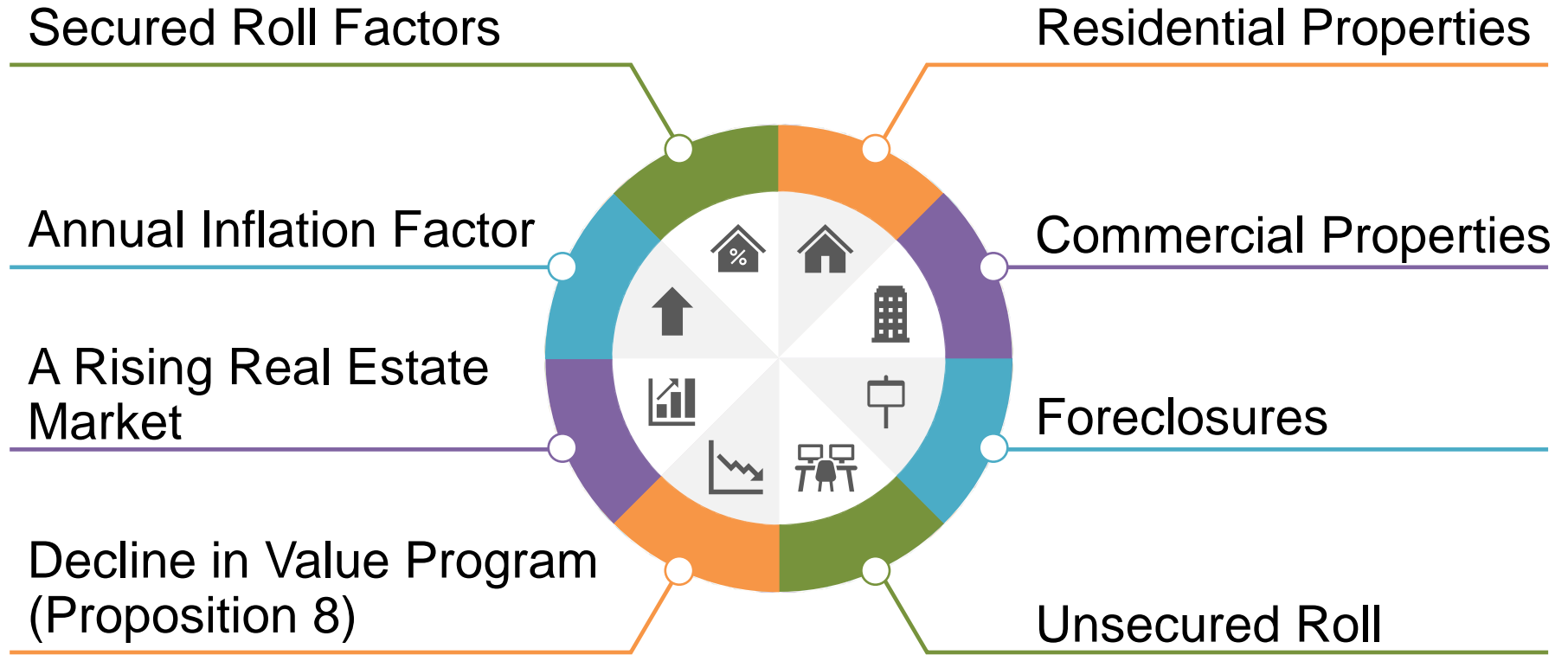
\$312,042,642,135 Net value of secured roll (5.66% incr.)

11,755 Number of unsecured accounts

\$13,419,148,046 Net value of unsecured roll (8.03% incr.)



The Assessment Roll: Key Factors Affecting the Bottom Line



Taxable real property values may be reappraised if:

A change in ownership occurs; or

New construction is completed; or

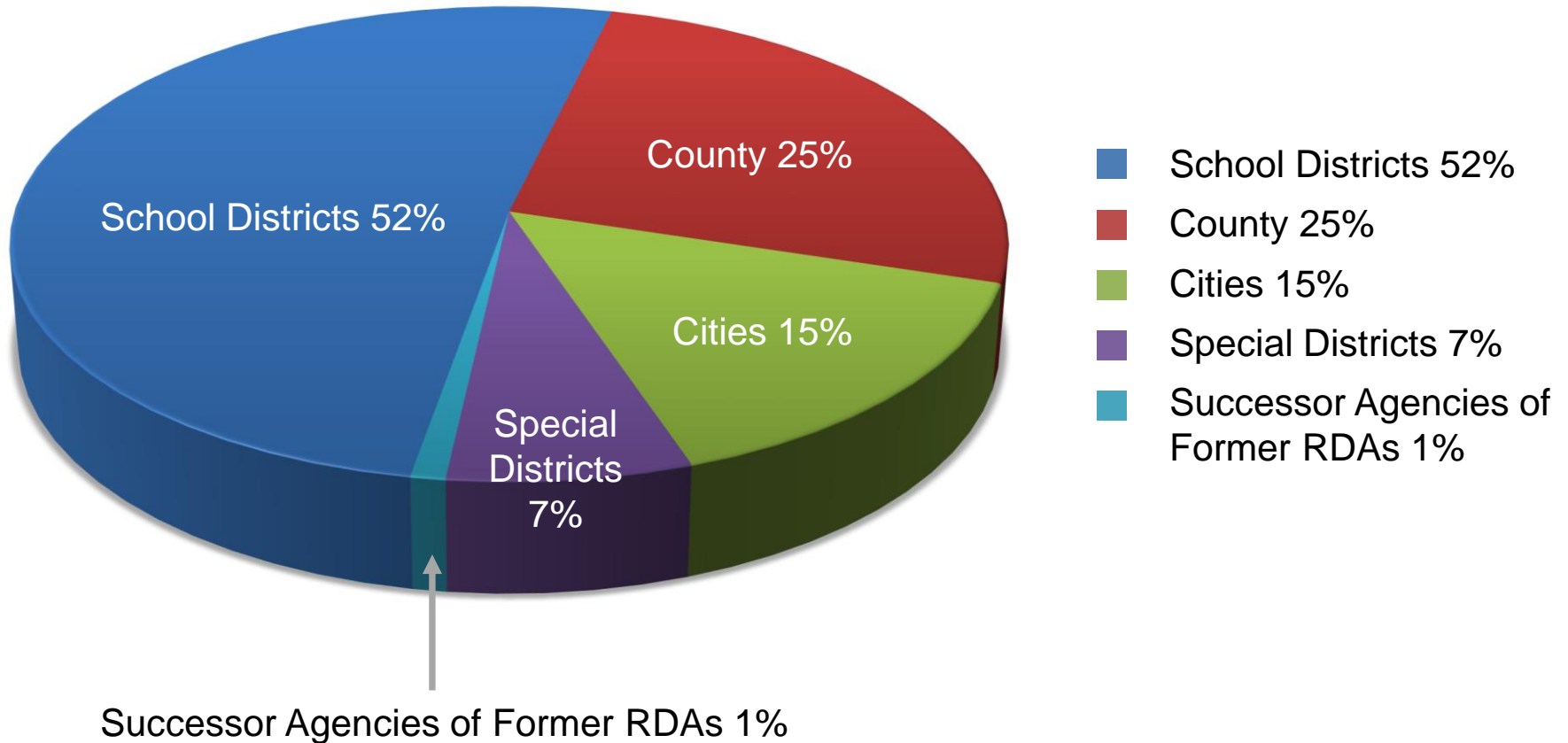
The reappraisal is part of an annual review of properties having declining value; or

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



Property Tax Annual Calendar

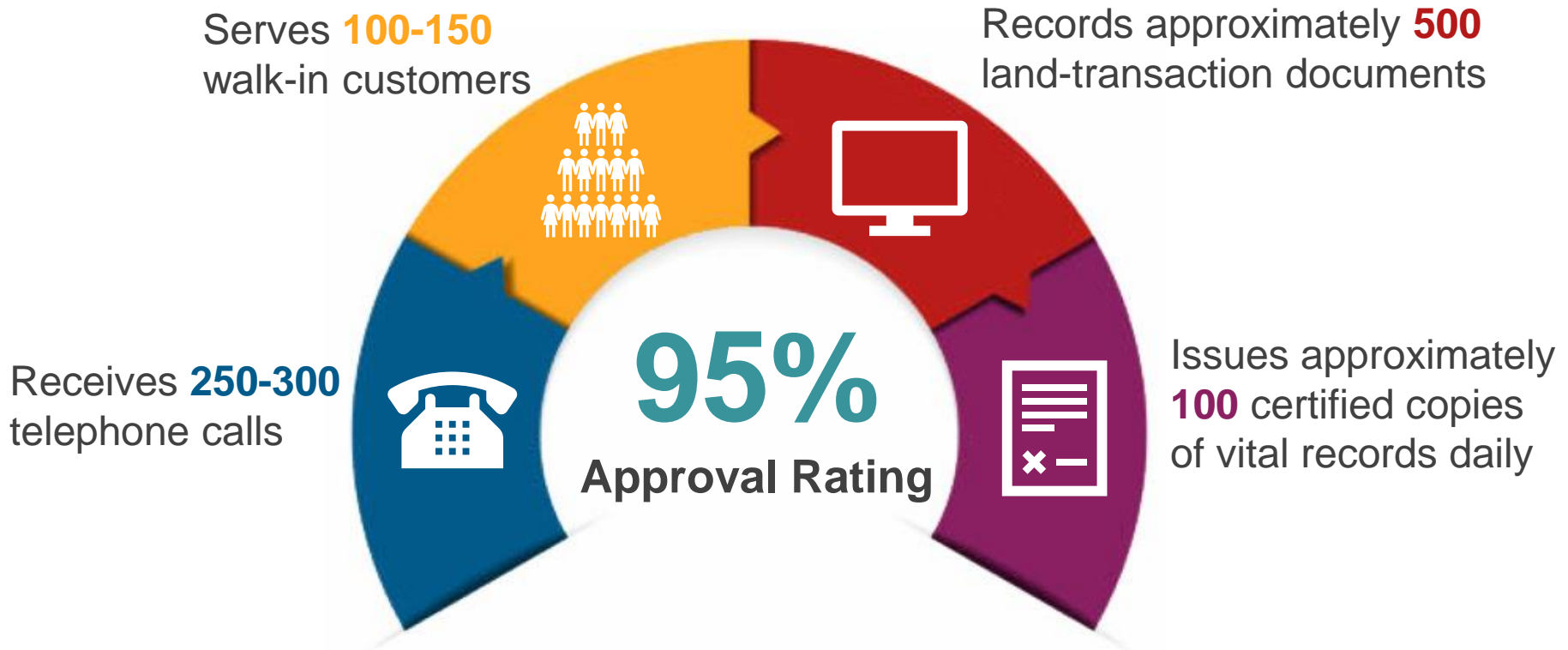
January 1	Tax Lien Date as of which ownership and value is determined
February 1	Second installment of secured taxes due and payable
April 1	Business property statement due
April 10*	Delinquent date to pay second installment of secured tax bill. After 5 p.m., a 10 percent penalty plus \$40.00 charge is added
May 7	Last day to file Business Property Statement without penalty
June 30	Last day of fiscal year
July 1	Fiscal year begins; secured roll done
July 2	Appeals Board filing period opens
August 31	Last day to pay unsecured property tax payment without delinquency penalty
September-October	Tax Collector issues annual secured tax bills
November 1	Due date to pay first installment of secured tax bill
November 30	Close of Assessment Appeals Board filing period (next business day if it falls on the weekend)
December 10*	Delinquent date to pay first installment of secured tax bill. After 5 p.m., a 10 percent penalty is added.

* Other due dates may apply for supplemental and escape assessments.

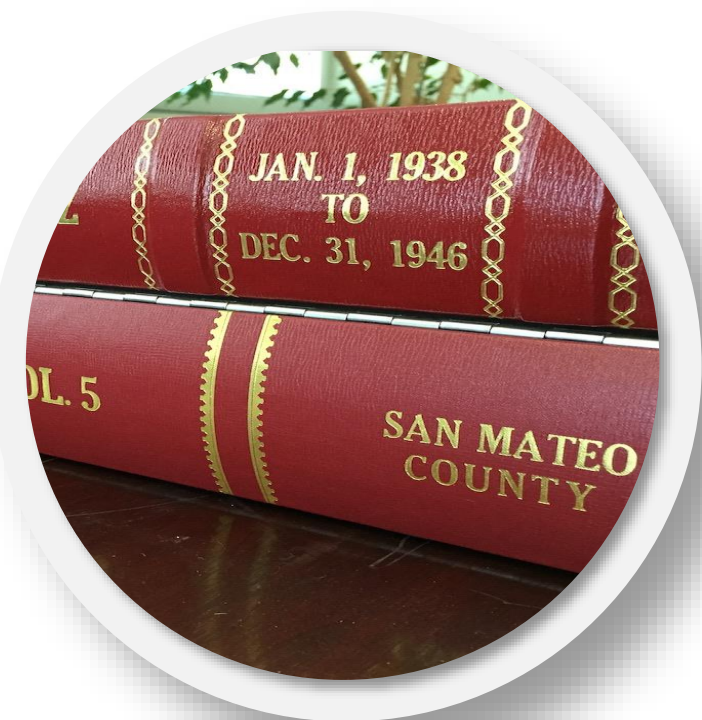


Assessor-County Clerk-Recorder & Elections

Daily Activities in County Clerk-Recorder Division



Historical Records Preservation



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.

November Presidential Election Overview

Election Overview



~432,000 – 435,000 Registered Voters



49 Vote Centers (including 3 pop-up)



63 Ballot Drop-off Locations



176 Ballot Styles

704 Total (English, Spanish, Chinese and Filipino)



RAVBM available to all voters



500 Ballot Marking Tablets

- **3** ADA Accessible BMTs



~85% turnout (November 2020 General)



November General Election Overview



Election Overview



177 Qualified Candidates



34 Local Jurisdictions



10 State & Federal Jurisdictions



62 Local Offices



10 State & Federal Offices



28 Local Measures



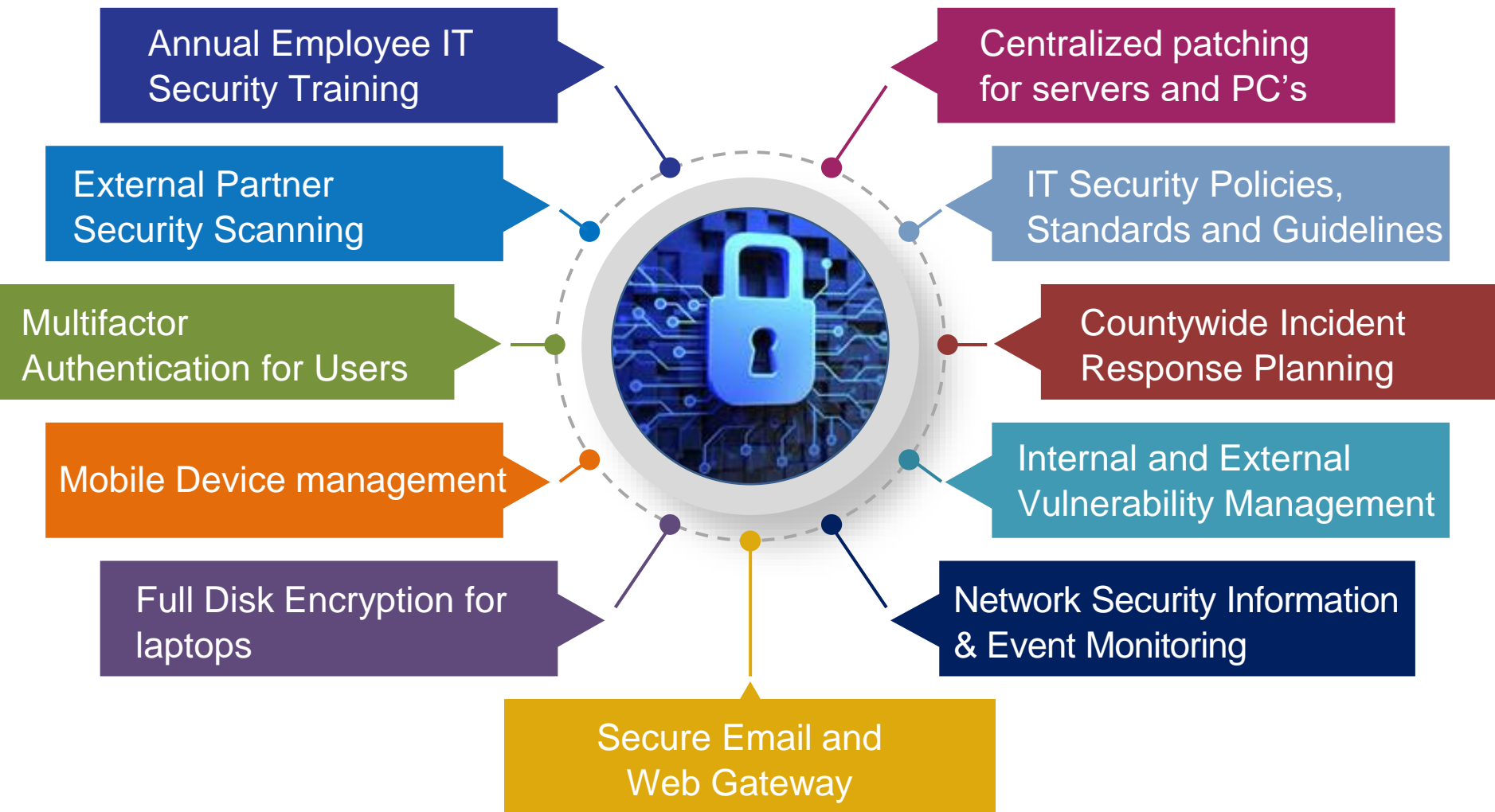
10 State Propositions



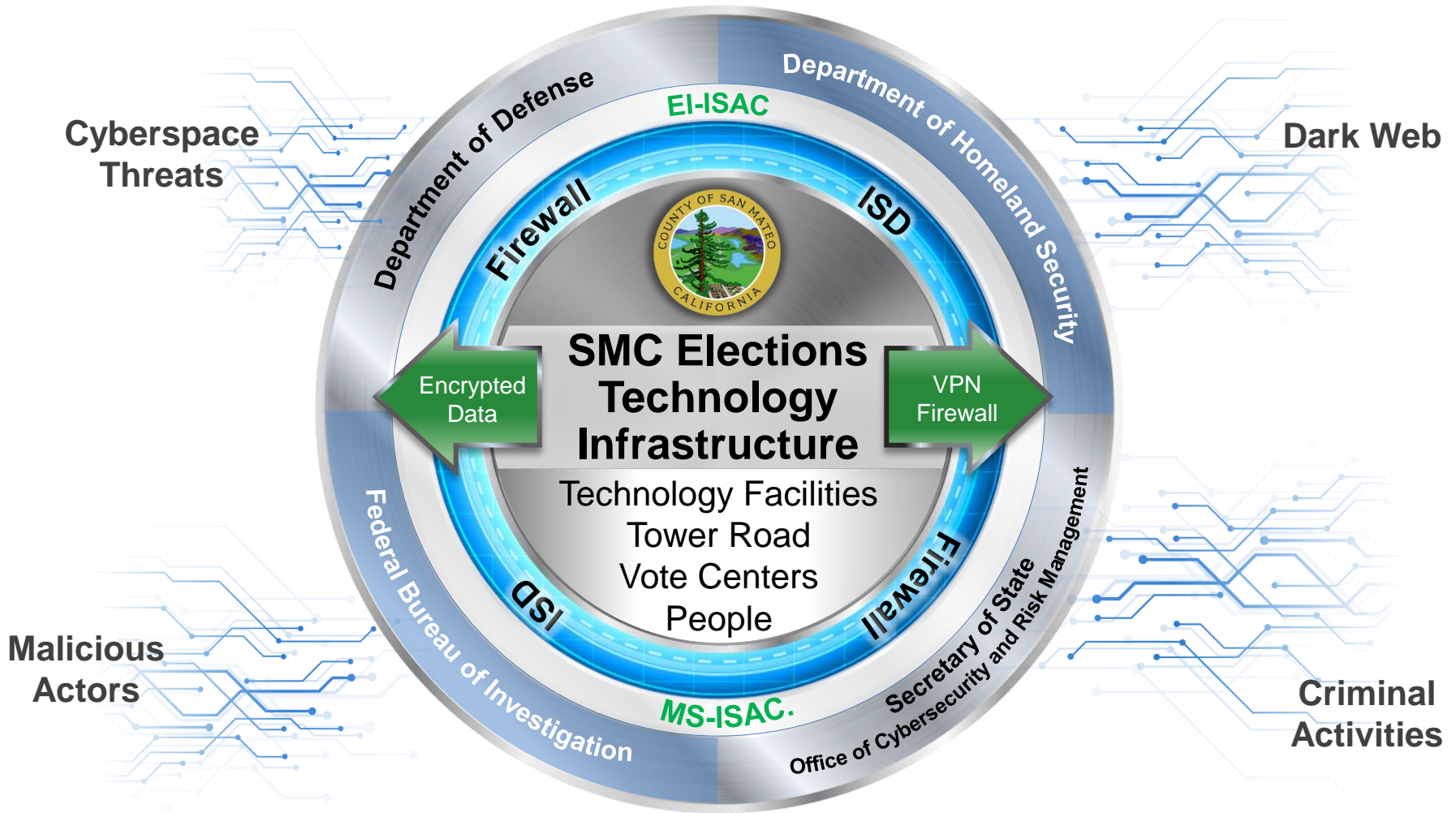
Voting System Security



Countywide Cyber Security Program



Elections – Cybersecurity Defense Structure





Information on Elections:
www.smcvote.gov

**Assessor-County Clerk-
Recorder & Elections:**
www.smcacre.gov

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