



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

# 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.

# Assessor-County Clerk-Recorder and Elections

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

8<sup>th</sup>  
Largest Assessment Roll

**ACRE**

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**

# 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 2023-2024 Assessment Roll

235,376 Number of assessment parcels & accounts

\$307,753,885,866 Total value of the combined roll (6.87% incr.)

222,530 Number of secured parcels

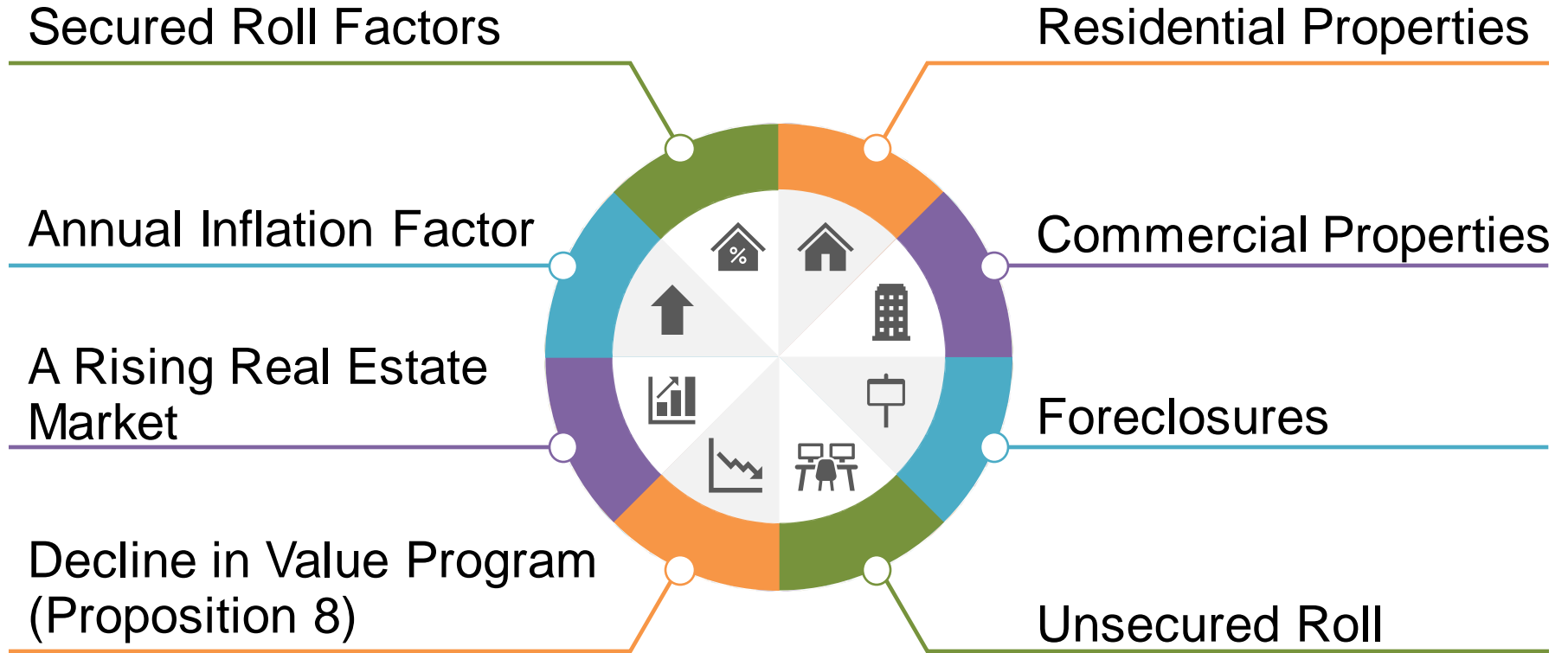
\$295,332,325,007 Net value of secured roll (6.53% incr.)

12,846 Number of unsecured accounts

\$12,421,560,859 Net value of unsecured roll (15.74% 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

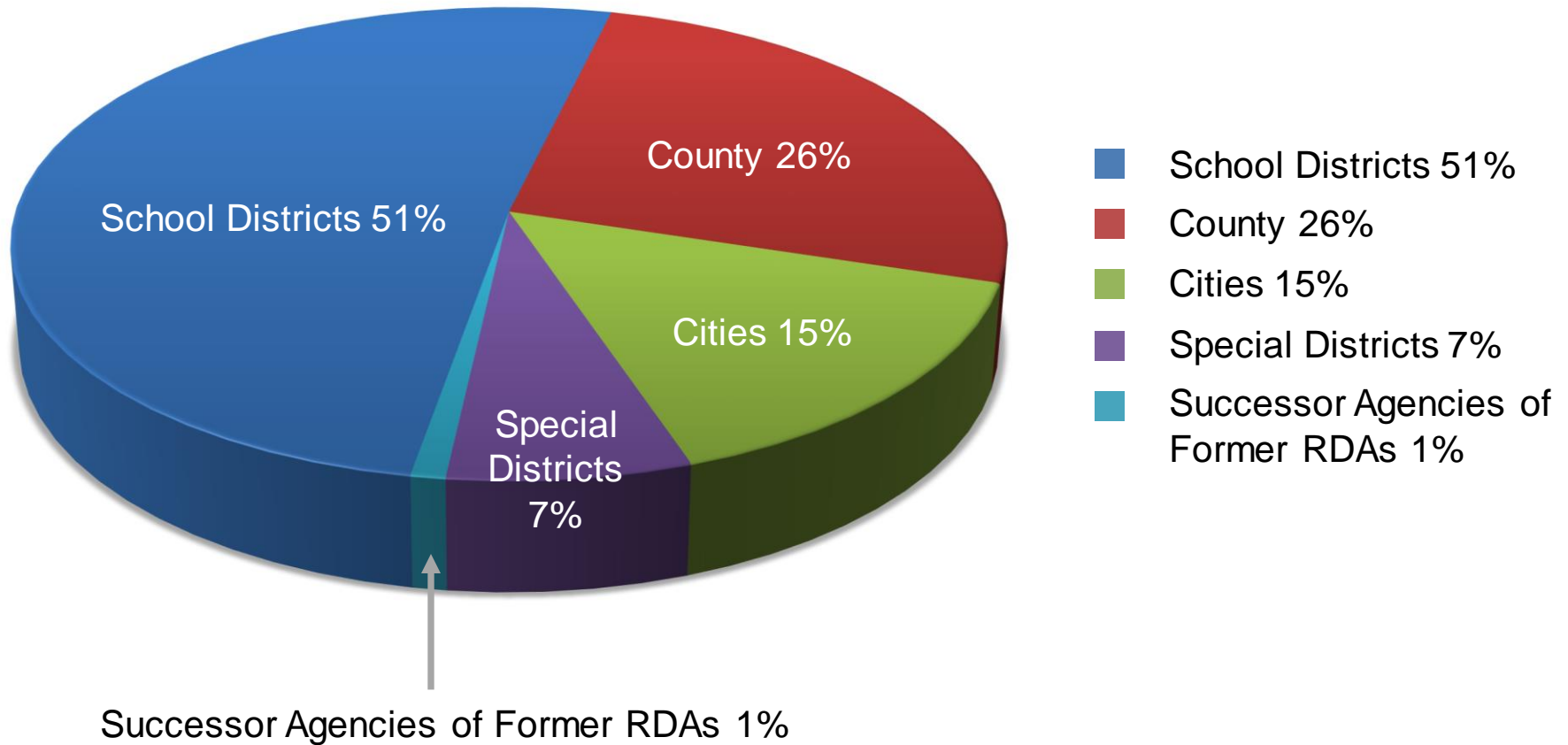
A change in the use of property occurs; or

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	<b>Last day to pay</b> 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.



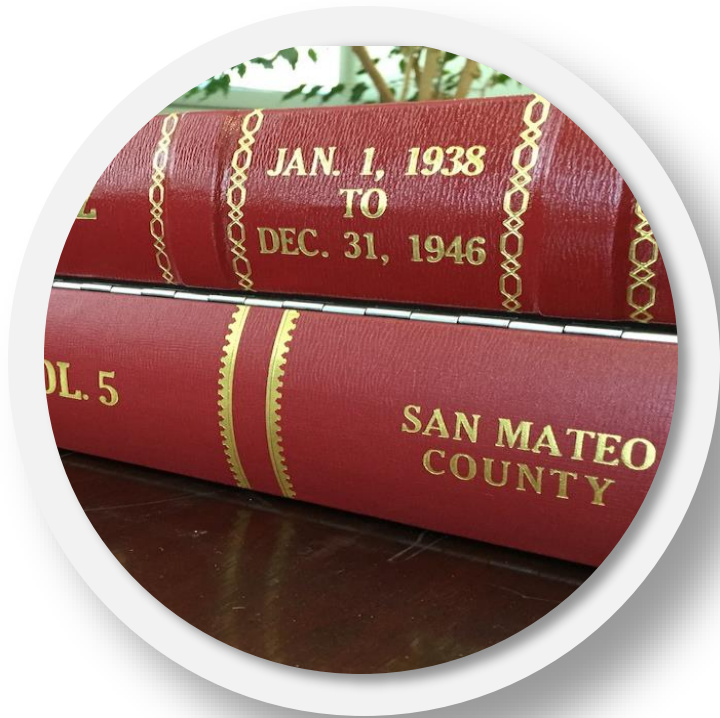
# Assessor-County Clerk-Recorder & Elections

## Daily Activities in County Clerk-Recorder Division



# Assessor-County Clerk-Recorder & Elections

## 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.

# March Primary Election Overview

## Estimate March 2024 Presidential Primary Election

### Election Overview



**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

## Election Infrastructure



VBM



RAVBM



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

Centralized patching for servers and PC's

External Partner Security Scanning

IT Security Policies, Standards and Guidelines

Multifactor Authentication for Users

Countywide Incident Response Planning

Mobile Device management

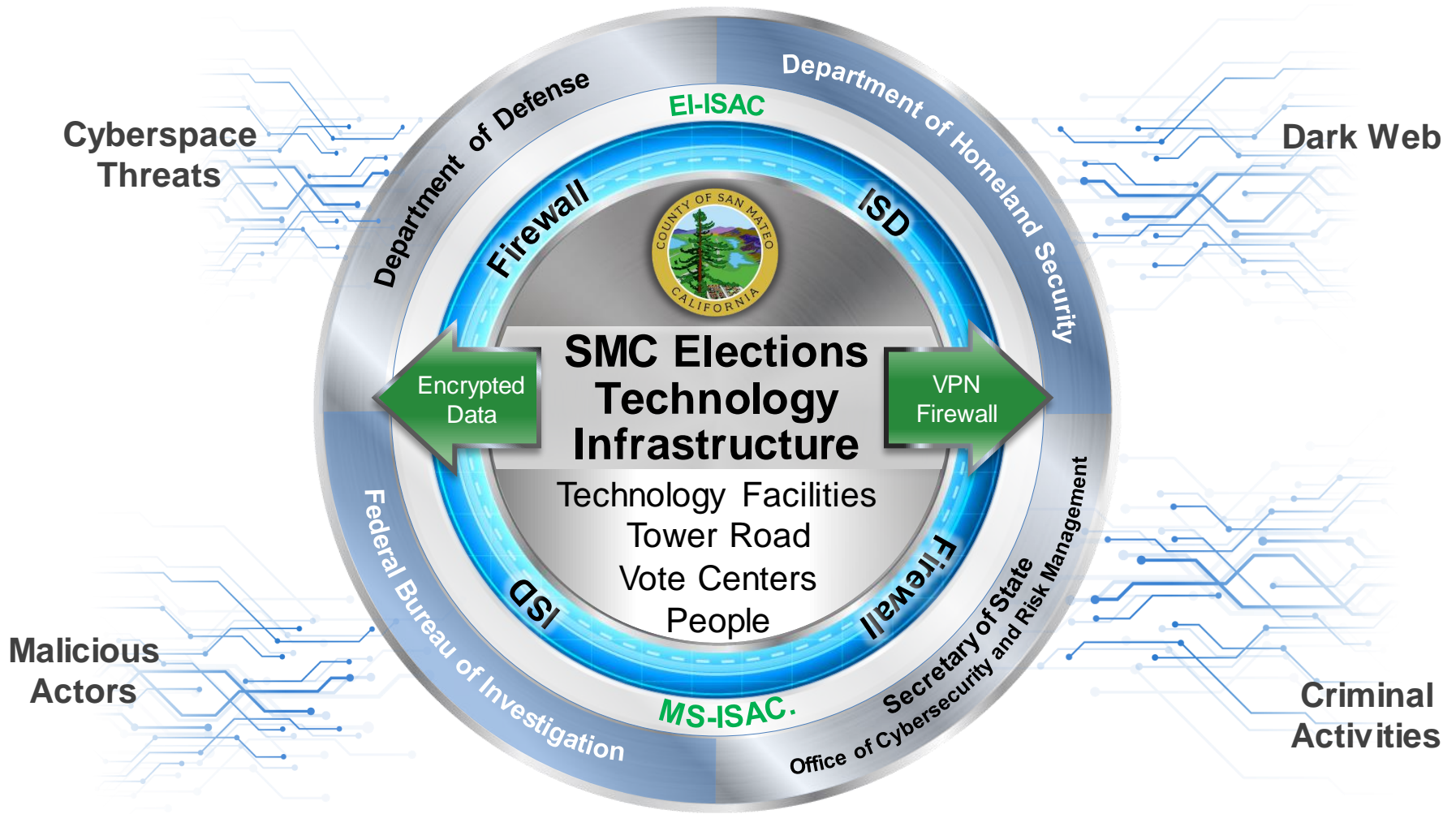
Internal and External Vulnerability Management

Full Disk Encryption for laptops

Network Security Information & Event Monitoring

Secure Email and Web Gateway

# Elections – Cybersecurity Defense Structure





**Information on Elections:**  
[www.smcvote.org](http://www.smcvote.org)

**Assessor-County Clerk-  
Recorder & Elections:**  
[www.smcacre.org](http://www.smcacre.org)

**Contact us:**  
**650.312.5222**  
[registrar@smcacre.org](mailto:registrar@smcacre.org)

