



OFFICE OF MARK CHURCH  
**ASSESSOR-COUNTY CLERK-RECORDER &  
CHIEF ELECTIONS OFFICER**  
COUNTY OF SAN MATEO

# Assessor-County Clerk- Recorder & Elections






## FY 2025-27 RECOMMENDED BUDGET

Mark Church  
June 25, 2025



# ACRE Awards


## National – NACo Achievement Awards

-  2021 GIS Assessor Parcel Web Portal
-  2021 Assessor's Building Plans Submission Portal
-  2022 Remote Accessible Vote By Mail (RAVBM) System
-  2022 Wait Time Widget Tool
-  2022 GPS Ballot Box Tracking





## International – ESRI Special Achievement in GIS Award

-  2021 San Mateo County ACRE and Bruce Harris & Associates




## Local – Live Help Now! Challenge Awards

-  Live Help Now! Challenge Awards: June 2018, November 2018, February 2020, March 2020, April 2020, May 2020, June 2020, April 2022, and May 2022.

## National – U.S. Election Assistance Commission Clearinghouse Awards

-  2020 Most Creative or Original "I Voted" Stickers
-  2021 Best Practices in Recruiting, Retaining, and Training Poll Workers
-  2021 Outstanding Innovations in Elections: Embracing Equity and Inclusion in Elections
-  2021 *Honorable Mention* Outstanding Innovations in Election Cybersecurity and Technology: Innovative Cybersecurity and Election Security for Vote-by-Mail/Vote Center Election Environment

## Local – San Mateo County STARS Awards

-  FY 2019-20 Green Award: Building Plans Portal
-  FY 2020-21 Green Award: Elections Wait Time Widget Tool
-  FY 2020-21 Diversity & Inclusion Award: Equity and Inclusion Initiatives

# ACRE Mission Statement



## People first

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

**Register** San Mateo County citizens to vote and efficiently conduct transparent elections.

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

**Preserve** and protect our historical cultural records.





# FY 2025-27 Budget Overview

|                    | FY 2024-25<br>Revised | FY 2025-26<br>Recommended | Percent<br>Change | FY 2026-27<br>Preliminary<br>Recommended |
|--------------------|-----------------------|---------------------------|-------------------|--|
| Total Sources      | \$21,700,181          | \$15,924,316              | -26.6%            | \$20,144,870                             |
| Total Requirements | \$42,438,262          | \$39,162,217              | -7.7%             | \$44,584,056                             |
| Net County Cost    | \$20,738,081          | \$23,237,901              | 12.1%             | \$24,439,186                             |
| Total Positions    | 167                   | 167                       | 0%                | 167                                      |

# FY 2025-27 – Significant Budget Changes

| Statewide Elections                               | Election Cost |
|---|---------------|
| Statewide Direct Primary Election<br>June 2, 2026 | \$7,544,788   |
| Statewide General Election<br>November 3, 2026    | \$5,533,542   |
| Total   | \$13,078,330  |

# FY 2025-27 – Priorities

- Assessment Roll Management
- Statewide Primary & General Elections
- Organizational Change Management (OCM)
  - Managing Innovation, Technology and People



# FY 2025-27 – Priorities – Assessment Roll

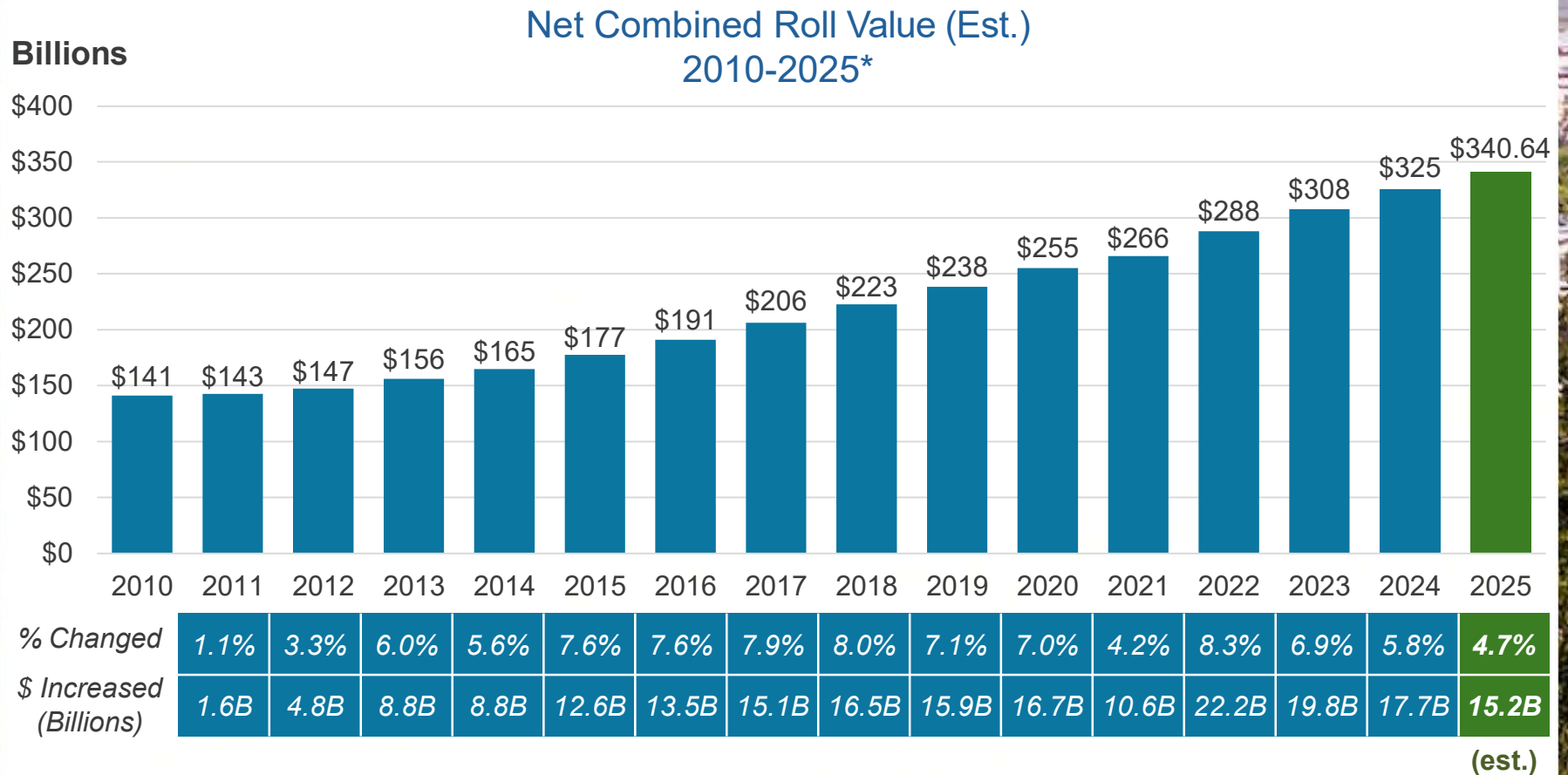
## Assessment Roll Management Assessment Roll Overview



- **8<sup>th</sup> Largest Roll** among California's 58 counties
- **2024-25 Roll**  
**\$325.46 billion**
- **2025-26 Roll**  
**\$340.64 billion (est.)**
- **4.6% increase**  
**(\$15 billion)**

# FY 2025-27 – Priorities – Assessment Roll

## Assessment Roll Management Assessment Roll Growth





# FY 2025-27 – Priorities – Assessment Roll

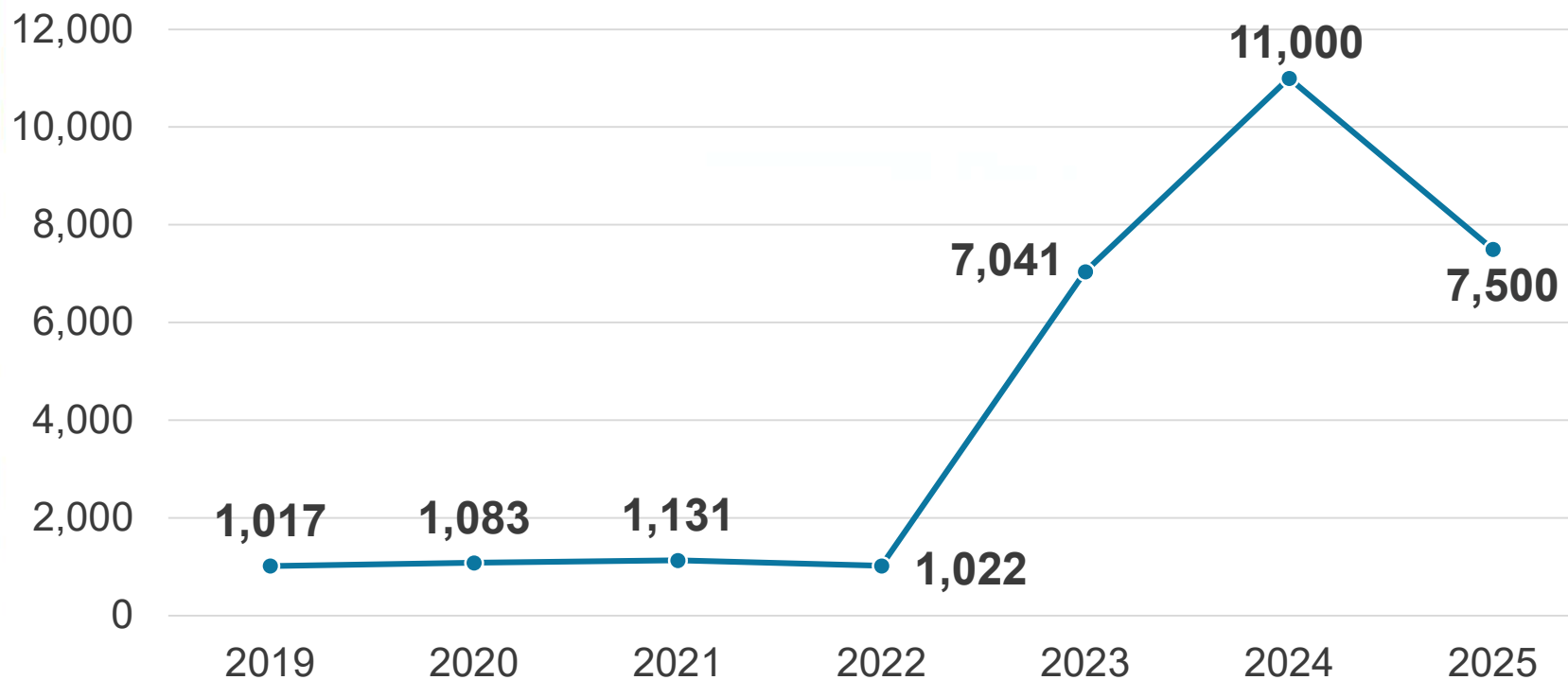
## New Construction

### Proposed, Entitled and Current Development *(Data as of 1/1/2025)*

| Status of Development  | Square Feet       |
|--|-------------------|
| <b>Under Construction as of 01/01/2025 (Lien Date)</b>   |                   |
| 0% - 19% complete  | 4,001,234         |
| 20% - 39% complete   | 3,155,645         |
| 40% - 59% complete   | 2,934,000         |
| 60% - 79% complete   | 1,656,054         |
| 80% - 99% complete   | 3,411,044         |
| <b>Total square feet under construction<br/>and expected to be <u>completed in 3 years by 1/1/2028</u></b> | <b>15,157,977</b> |
| <b>Proposed – Under Review</b>   | <b>33,095,304</b> |
| <b>Entitled</b>  | <b>18,962,963</b> |
| <b>Total</b>   | <b>67,216,244</b> |
| <b>Total – New Construction Completed and Valued since 2015</b>  | <b>32,241,307</b> |
| <b>Total – New Construction Pipeline tracked since 2015</b>  | <b>99,457,551</b> |

# FY 2025-27 – Priorities – Assessment Roll

## Decline in Value Reviews



The current total value of Decline in Value applications is \$11.1 billion.  
Approximately \$552 million has been restored to the roll this year for FY 2025-26.

# FY 2025-27 – Priorities – Elections

## June 2026 Election Projections Election Overview

- **440,000** Registered Voters
- Statewide Candidates  
(Governor, Lt Governor, etc)
- Local Candidates  
(Board of Supervisors Districts 2 & 3,  
Assessor-County Clerk-Recorder, Controller,  
Coroner, Treasurer-Tax Collector, Judges,  
County Superintendent of Schools)
- **25** Ballot Styles  
**100** Total (English, Spanish, Chinese & Filipino)
- Measures and State Propositions





# FY 2025-27 – Priorities – Elections

## November 2026 Election Projections Election Overview

- **445,000** Registered Voters
- Statewide Candidates  
(Governor, Lt Governor, etc)
- Local Candidates  
(Cities, School, & Special Districts)
- **175** Ballot Styles.  
**700** Total (English, Spanish, Chinese & Filipino)
- Measures and State Propositions

# FY 2025-27 – Priorities – Elections

## Citizen Advisory Committees

### **VAAC: Voting Accessibility Advisory Committee**

- To help ensure that everyone can vote independently and privately regardless of disability

### **LAAC: Language Accessibility Advisory Committee**

- To make voting accessible to voters with limited English proficiency

### **VEOAC: Voter Education and Outreach Advisory Committee**

- To educate voters in neighborhoods with low voter turnout about the process of registration, voting, and elections

---

Each committee provides advice and recommendations to the Elections Division.



# FY 2025-27 – Priorities – Elections



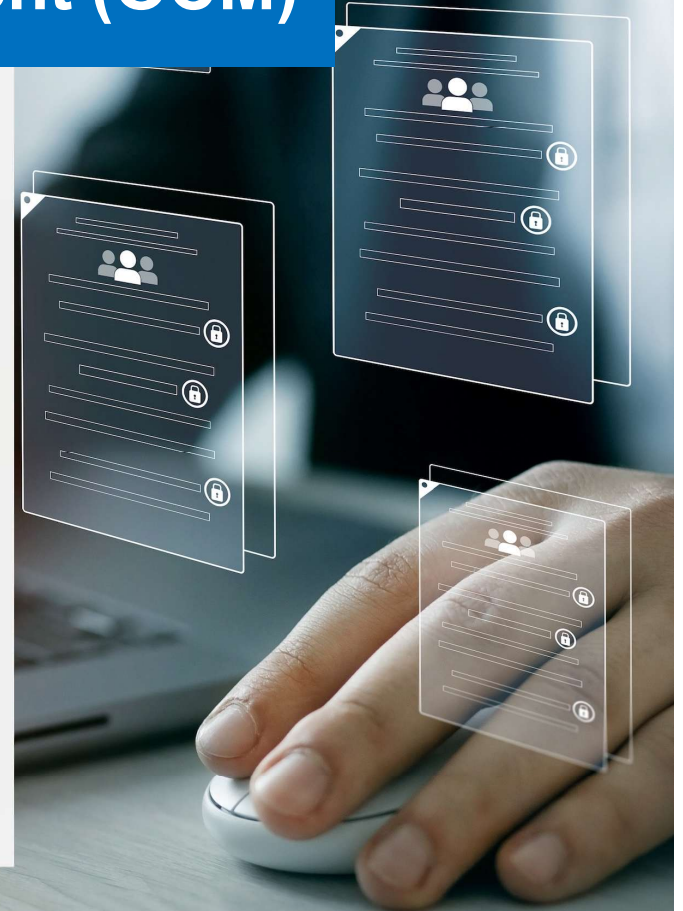
## Youth Voting Advisory Committee (YVAC)

- Supports and encourages voter registration, pre-registration, and civic engagement among young voters.
- Strengthens youth participation in the electoral process through voter outreach and education.
- Consists of 63 student members from public and private high schools throughout San Mateo County.
- Serves as a model of civic leadership for other counties.



## Organizational Change Management (OCM)

- Supports Board's Resolution to Maintain County Jobs
- Evaluates Workforce Impacts of New Technologies
- Engages OCM Consultant for Classification Analysis and Restructuring
- Enhances Employee Experience, Improves Efficiency and Customer Service



# FY 2025-27 – Challenges

**Assessor**  
Assessment Appeals

**Clerk-Recorder**  
AB 1466 – Restricted Covenants

**Elections**  
Presidential Executive Order on  
Elections and SAVE Act

# FY 2025-27 – Challenges

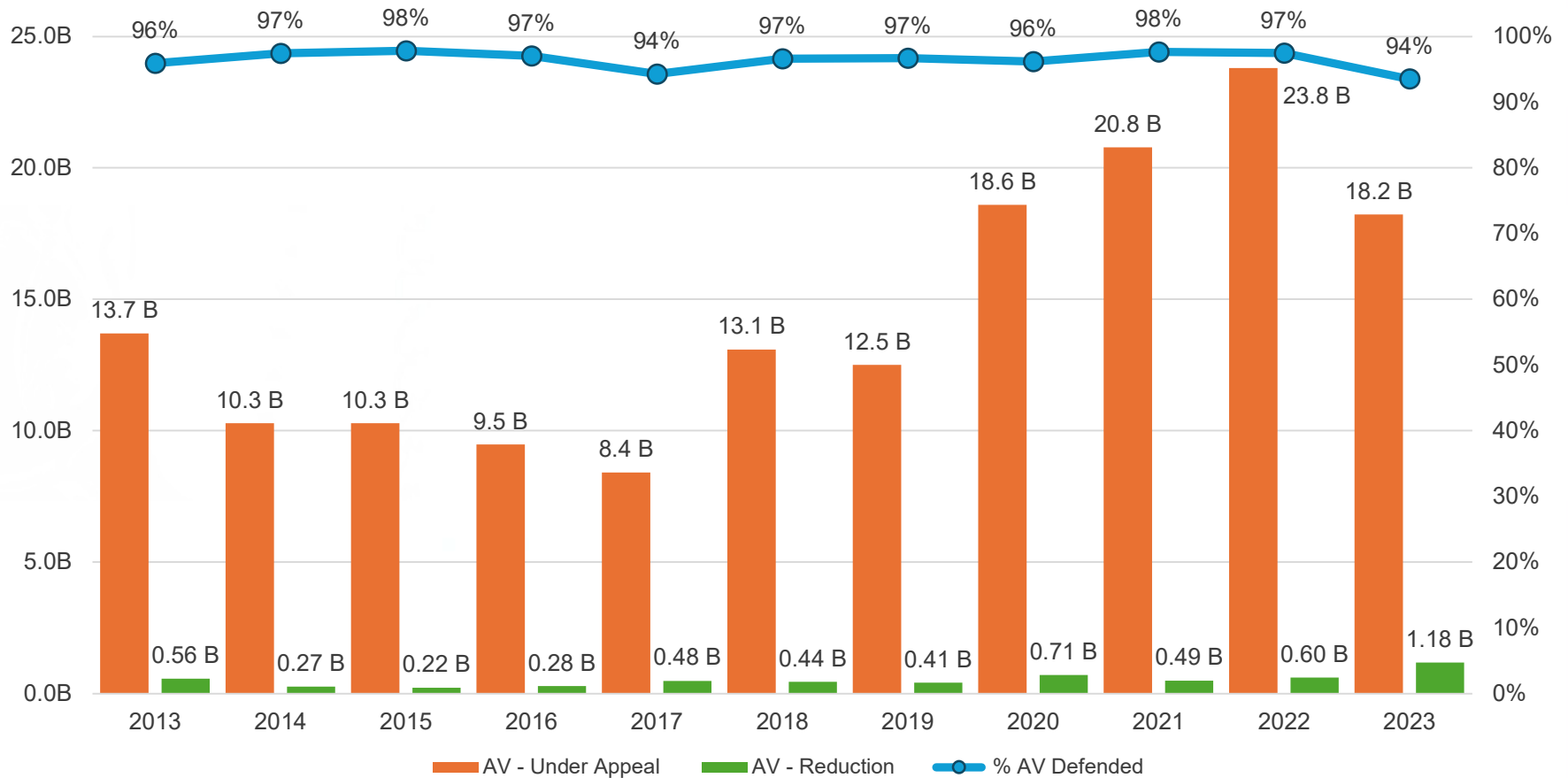
## Assessment Appeals and Litigation Appeals Before AAB

| Taxpayer                  | # of Appeals | Assessed Value (AV) on Roll (in dollars) | Assessed Value (AV) Owner's Opinion (in dollars) | Assessed Value (AV) at Risk (in dollars) | % AV at Risk  |
|---------------------------|--------------|--|--|--|---------------|
| Airlines Appeals          | 166          | 21,963,646,696                           | 12,331,096,480                                   | 9,632,550,216                            | 43.86%        |
| Genentech Appeals         | 719          | 55,175,886,887                           | 19,986,899,316                                   | 35,188,987,571                           | 63.78%        |
| All Other Appeals         | 1,622        | 62,302,916,538                           | 33,692,807,279                                   | 28,610,109,259                           | 45.92%        |
| <b>Total Open Appeals</b> | <b>2,507</b> | <b>139,442,450,121</b>                   | <b>66,010,803,075</b>                            | <b>73,431,647,046</b>                    | <b>52.66%</b> |



# FY 2025-27 – Challenges

## Defense of Assessed Value at Risk

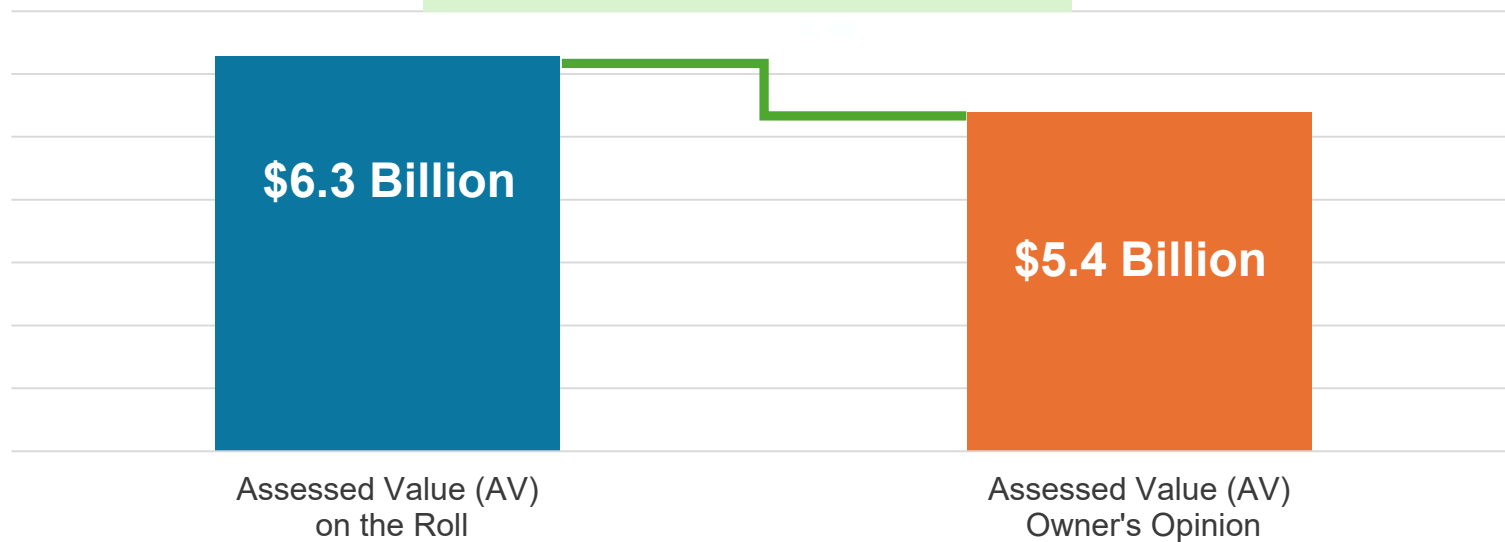


# FY 2025-27 – Challenges

## Defending Value at Risk

**United Airlines Appeals  
100% Roll Value Defended  
2017 to 2020 Tax Year Appeals**

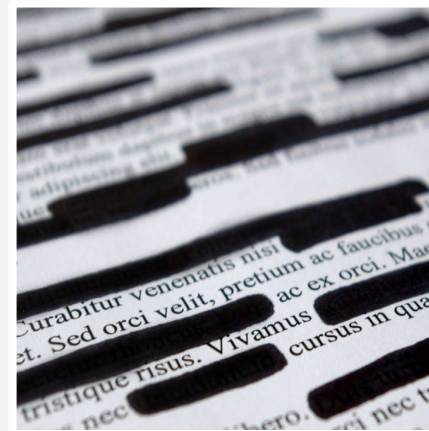
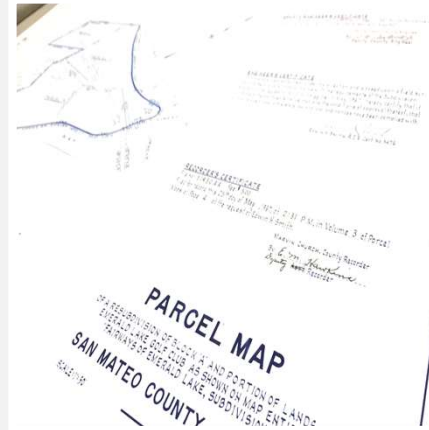
**Preserved \$883 Million**



**Embedded avionics software** is real-time code that controls critical aircraft systems like navigation and flight control.

## AB 1466 Redaction of Restricted Covenants

- Requires Removal of Discriminatory Language From All Recorded Land Records
- Project Will Digitize and Review Over 25M Official Records
- AI Open Language Models Will Scan and Redact Restricted Language, Expediting The Redaction Process





## Presidential Executive Order on Elections and the Safeguard American Voter Eligibility (SAVE) Act

- ✓ Expands the Executive Branch's authority over Federal Elections
- ✓ Reshapes how States administer their electoral process
- ✓ Substantial impacts to Vote by Mail Elections – particularly to the California Voter's Choice Act
- ✓ Requires documentary proof of U.S. Citizenship before registering for Federal Elections
- ✓ Potential to increase voter confusion, reduce voter registration, and the disenfranchisement of voters
- ✓ Imposes unfunded administrative responsibilities on local and state offices

# ACRE Performance & Improvements

## Enhancing Efficiency, Productivity and Services through Technology

**APAS  
Salesforce  
Platform  
Technology**



**AI Residential  
and Commercial  
Appraisal  
Valuation  
Applications**



**AWS - Amazon  
Web Services  
Secure Cloud  
Based  
Environment**



**Cybersecurity  
Risk  
Management**







OFFICE OF MARK CHURCH  
**ASSESSOR-COUNTY CLERK-RECORDER &  
CHIEF ELECTIONS OFFICER**  
COUNTY OF SAN MATEO

# Thank You!

