

Office of the Assessor-Recorder Fiscal Year 2025-26 and 2026-27 Proposed Budget

SF Board of Supervisors Budget and Appropriations Committee
June 11, 2025



Joaquín Torres
San Francisco Assessor-Recorder



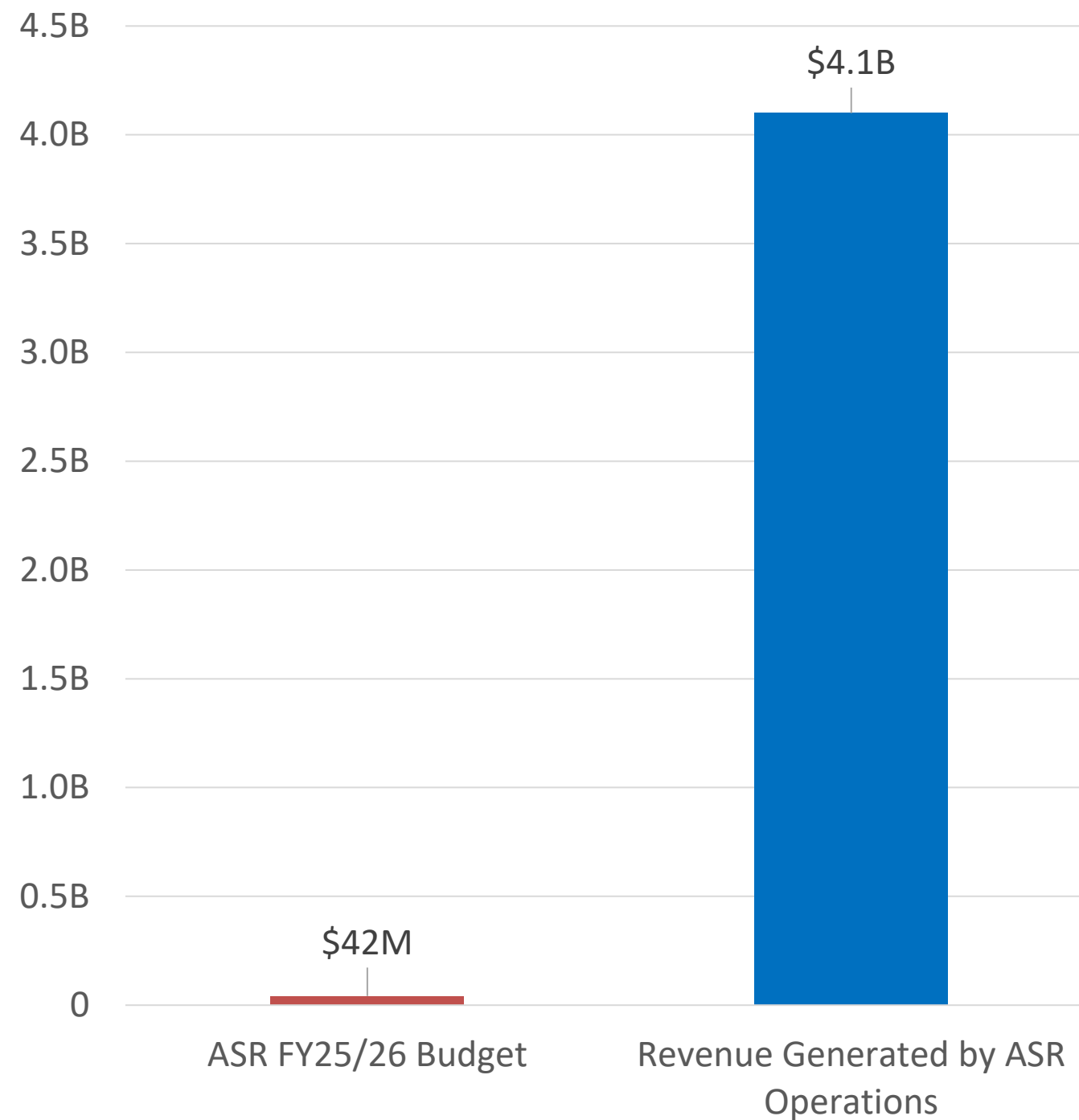
Our Mission

Our Mission is to fairly and accurately identify and assess all taxable property in San Francisco, and record, secure, and provide access to property, marriage and other records.





Delivering value with our budget



- \$42M Total Expenditure Budget
- \$4.1B in revenue of which \$2.4B is projected in FY 25-26 for the General Fund, generated by a \$338B assessment roll (after exemptions)



Property Assessment Replacement Project

- September 2025 Phase 2.0 GO-LIVE of the Assessor's SMART property assessment system.
- Integrate directly with the Treasurer and Controller's tax collection, billing and apportionment system and improves data integrity between our offices
- Decrease turnaround time for ASR assessment and TTX timely billing and collection
- Integrate with DBI's permit system and incorporates functionality to better manage parcel management with DPW
- Creates a portal for taxpayers to manage mailing addresses, see property data and communicate with our office
- Implements analytics tools for better production analysis and reporting
- Budget includes final year of funding for project implementation \$1.56M

030048 New Construction Displayed: 3/27/2022
Vol 81 Apr 0044 047 Application# 202111182747 Jump To: MASTER F15
Location 748 FRANCISCO ST TSC Code RCVD 10
Department of Building Inspection Data(DBI)
Est. Cost 5,000 Form Num 008 Over the Counter FileDate 11/18/2021
Rev. Cost 5,000 DBIStatus COMPLETE DBI Date 3/11/2022
Property Location 748 FRANCISCO ST
Owner Name PERRI DONG Phone # 4252684826 OwnerFlag
Contact Phone # 0 OwnerLsee OWNER
Work Desc. REV TO PA #202011209419 AND 202106031592; ADDRESS CORRECTION NOTICE
ExstngUse 1 FAMILY DWELLING Unts DeckHor
ProposeUse 1 FAMILY DWELLING Unts DeckVer
Assessor's Data 1st Mail 2nd Mail
Mailings DateRcvd
Notes
Permit Sts 0 Open Permit Work InPrgrsDat Photo
NC Code %Completed Sketch
NC Detail DateofComp ApprMthd
Quality 8888 8888 818/719 29
Exclusion Excl. Date Source
SqFt Add 8 ExstLnd 8 NC Lnd 8 Tot Lnd 8
SqFt Cnv 8 ExstImp 8 NC Imp 8 Tot Imp 8
Apprs Id 706 Assign Date 11/29/2021 Apprs Date Total 8
F1=Help F2=Cost F3=Exit/Save F6=Process F12=Cnc1 F16=Chg Apr F24=Duplicate

2148 039 @ 2054... PE-20440

Property Event
New Construction

Property Event Name: PE-20440
Property: 2148 039 @ 2054 29TH AVE SAN FRANCISCO, CA 94116-1144
Status: Closed
Sub-Status: Completed
Percent Complete: 100%
Total Value Added: Closed

Ensure property characteristics are updated on the property before submitting for approval.

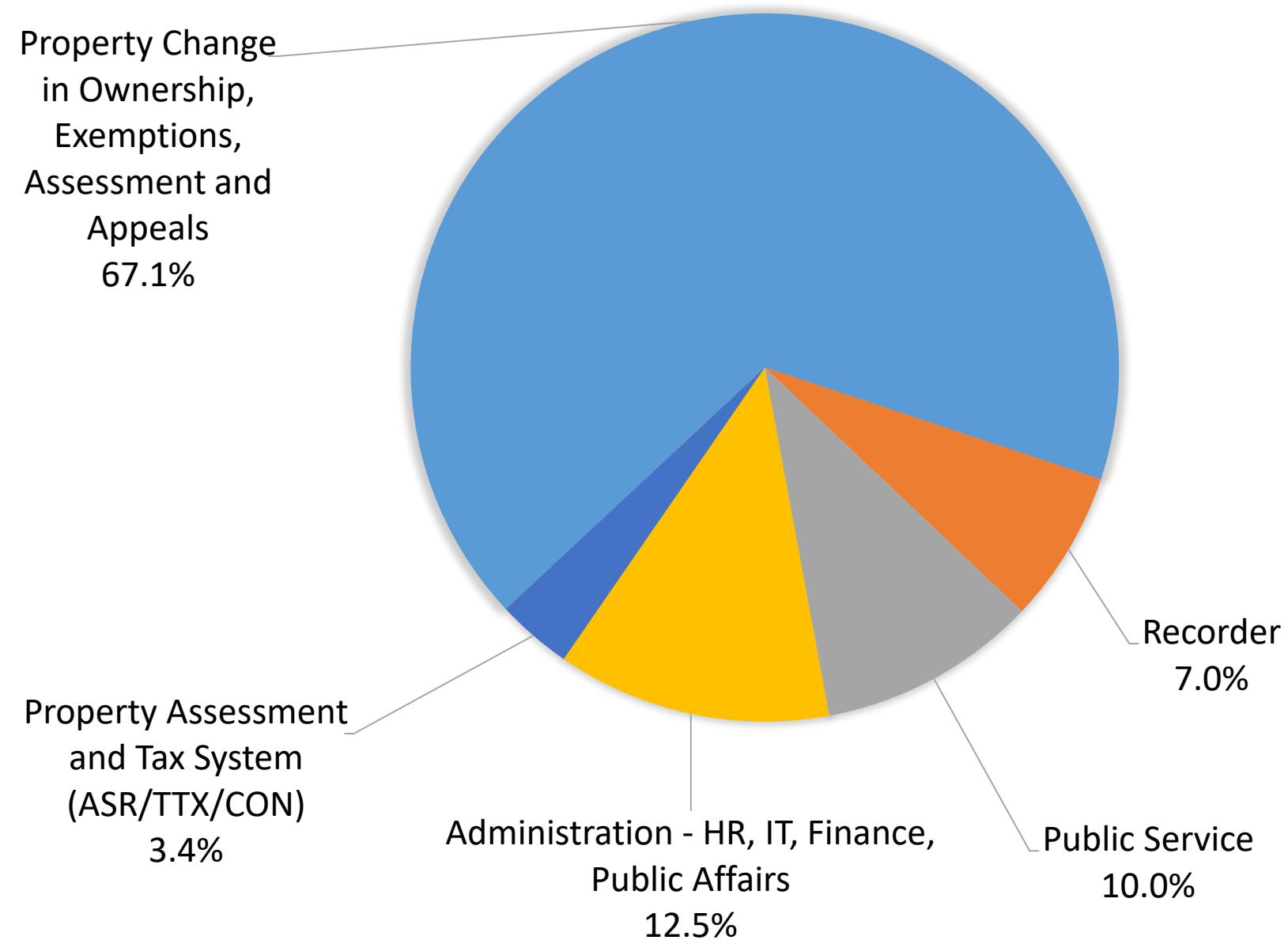
Details Related Permits On APN Activity Chatter

Property	2148 039 @ 2054 29TH AVE SAN FRANCISCO, CA 94116-1144	Record Type	New Construction
Status	Closed	Sub-Status	Completed
Percent Complete	100%	ASR Assigned APN	
Parent Permit		Primary Permit	☐
Assessability	Assessable	Completion Date	12/14/2015
Non-Assessable Reason			
Related Calamity Property Event			
Penalty			
DBI Information			
Permit #	200903063560	Estimated Cost	\$140,000.00
Revised Cost	\$140,000.00	Form Number	Over the Counter(8)
DBI Status	COMPLETE	DBI Status Date	1/15/2021
DBI Issued Date	3/4/2009	Owner Name	SAUNDERS PHIL & WENDY A
Location	2054 29TH AV RoomNo	Owner Phone	(415) 385-8702

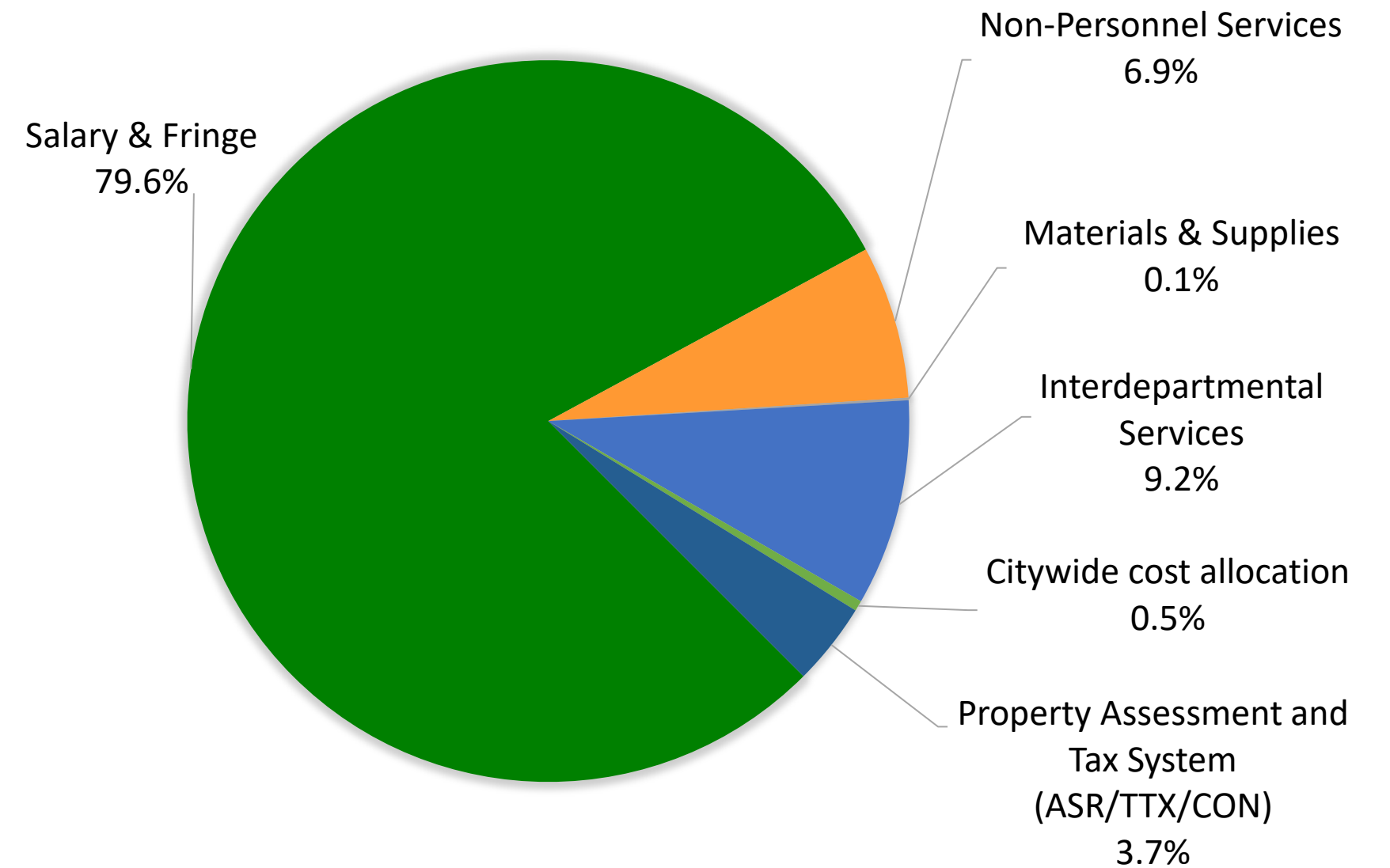


Delivering value with our budget

PROGRAM AREA



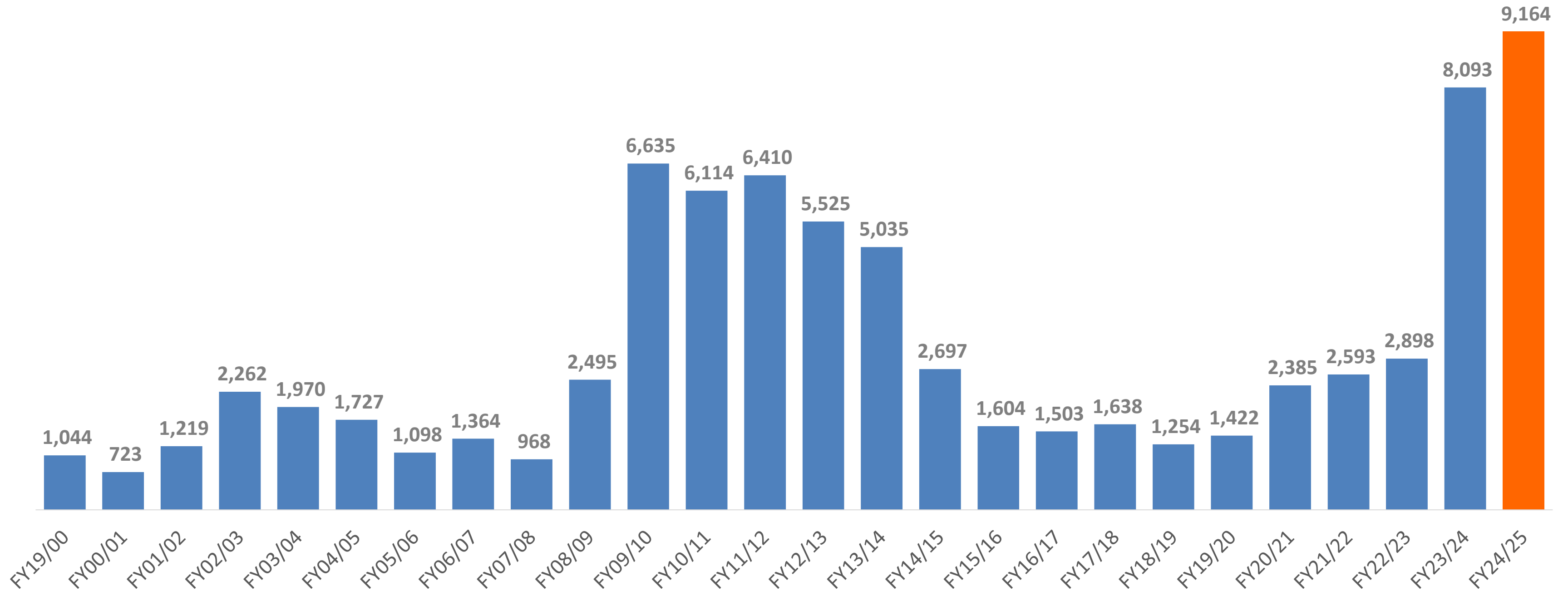
EXPENDITURE CATEGORY





Present Challenge: Assessment Appeals

Total Newly Filed Appeals

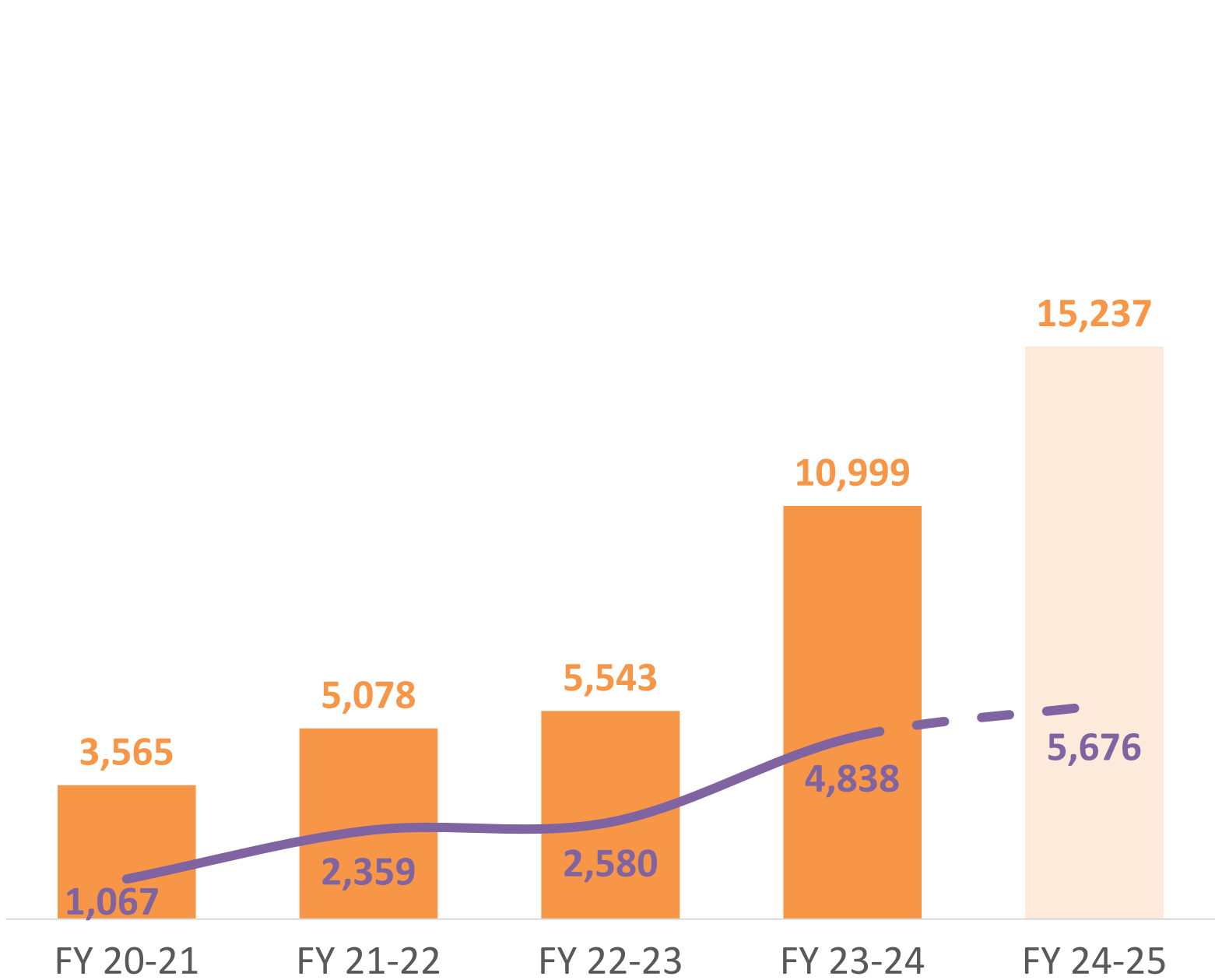




Appeals and Reassessment Workloads

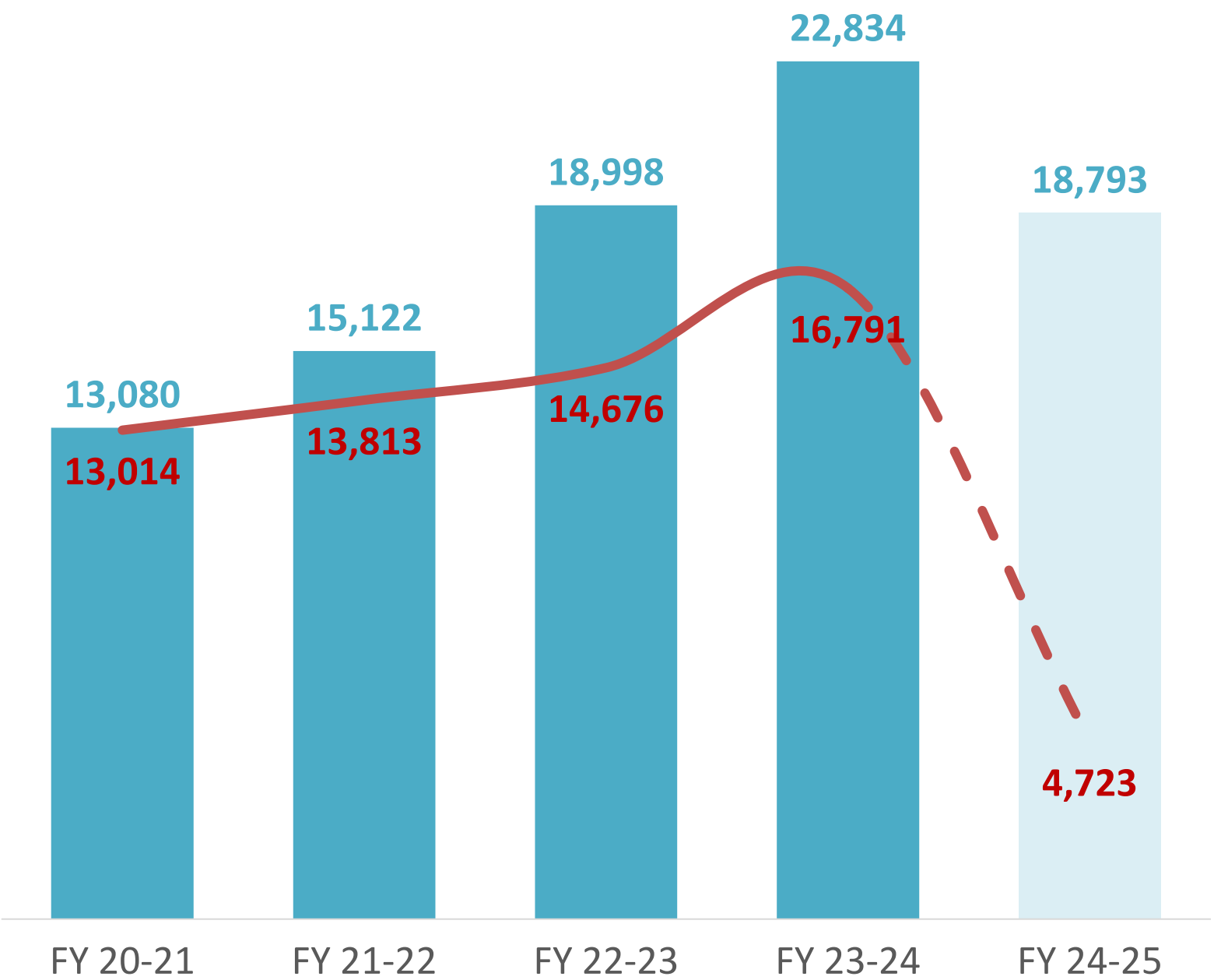
Total Appeals Workload

■ Total Appeals — Appeals Closed



Reassessments Workload

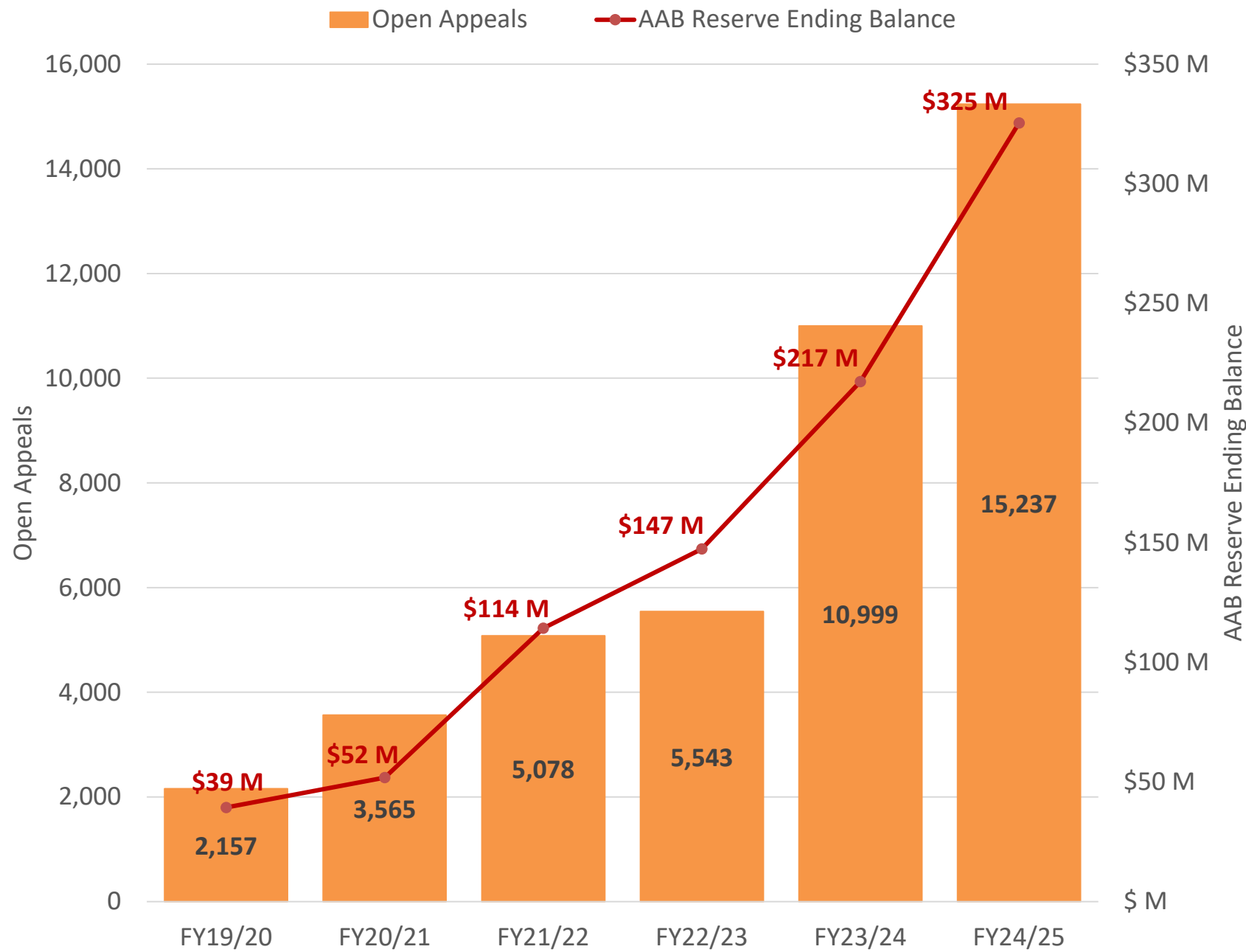
■ Assignments Assigned — Assignments Worked



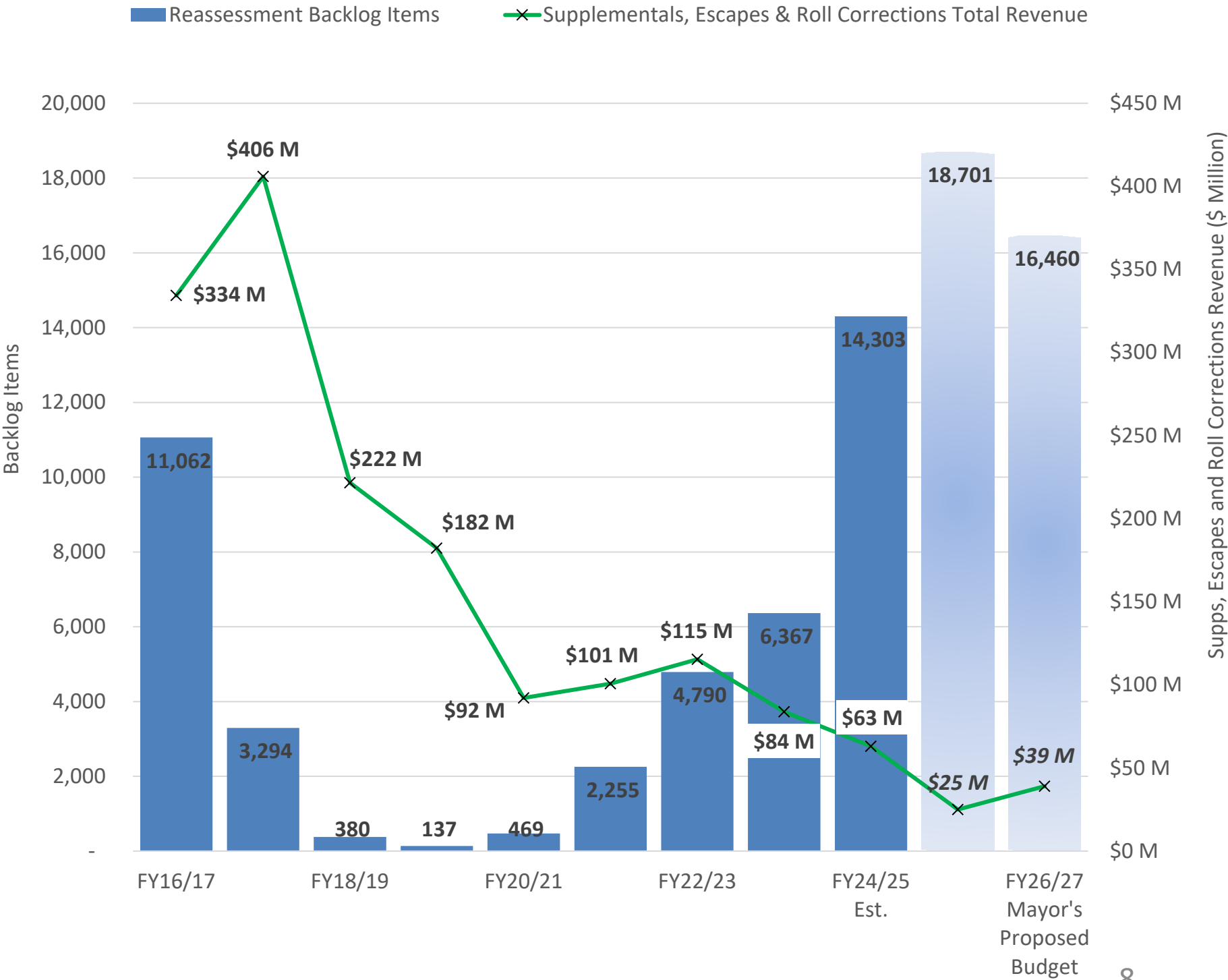


Appeals and Reassessment Revenue Impacts

Open Appeals by FY with
CON AAB Reserve Ending Balance



Historic and Projected Reassessment Backlog and
Net Supplemental and Escapes Revenue



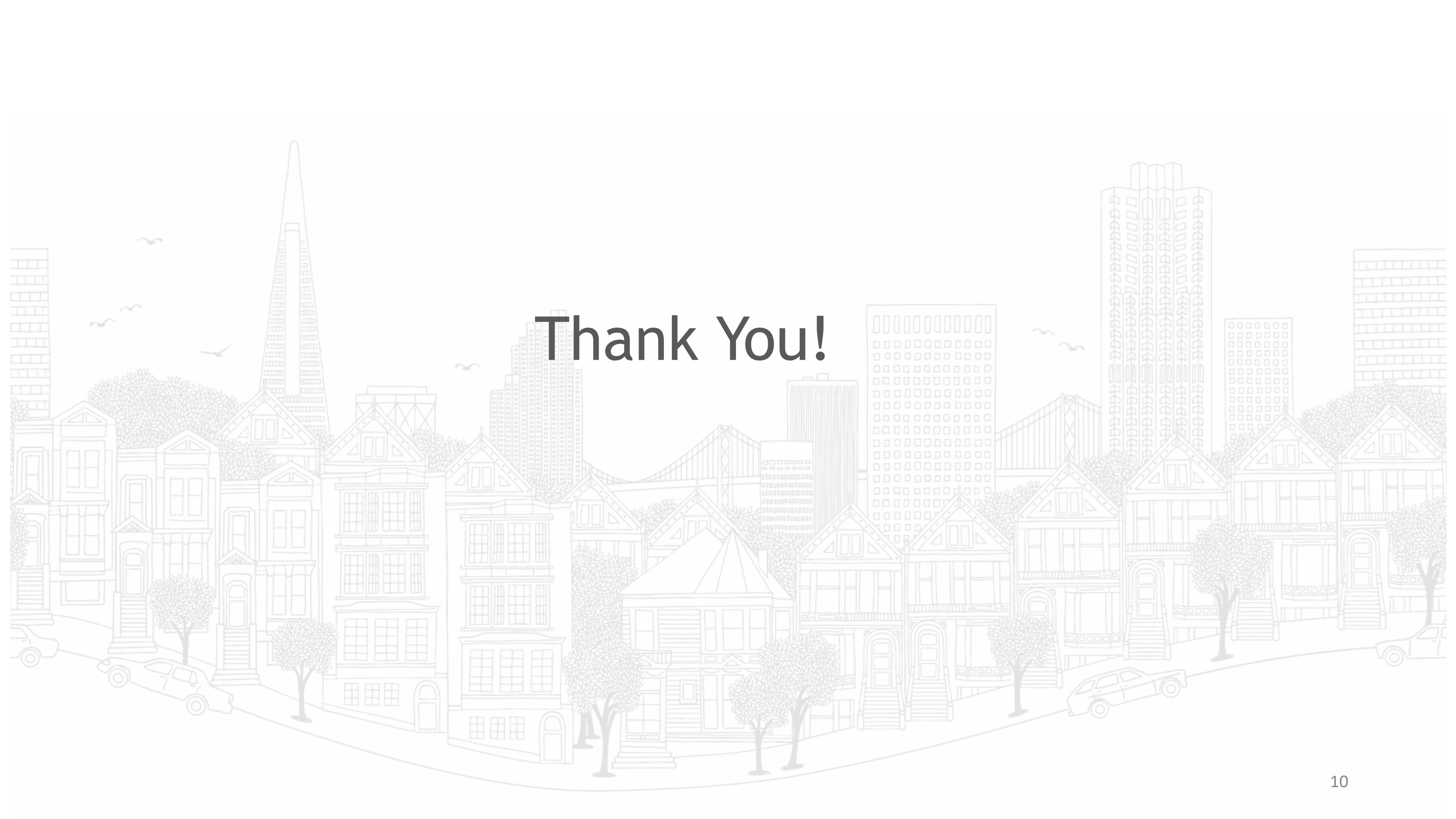


FTE by Division

Division	Approved FTE						Proposed FTE	
	FY	FY	FY	FY	FY	FY	FY	FY
	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27
Real Property	78.1	72.1	77.7	63.6	53.5	59.5	67.3	68.5
Standards, Mapping & Analysis	0.0	0.0	0.0	13.3	13.3	16.8	20.9	20.6
Business Personal Property	29.8	27.0	26.7	22.6	22.4	21.5	20.9	20.4
Recorder	17.6	17.9	17.1	18.1	17.3	15.3	13.1	12.0
Transactions	13.5	10.3	10.3	12.6	12.4	15.6	12.4	12.1
Public Service	11.1	11.1	8.4	15.4	20.4	18.8	18.9	18.6
Exemptions	4.2	4.3	5.0	5.0	5.0	5.0	5.0	4.9
Administration, IT, Front Office	20.7	19.1	19.0	20.1	26.1	24.7	23.6	24.9
Property Assessment System	21.0	21.0	21.0	21.0	13.0	7.0	6.5	5.0
Operating FTE (Excludes Off-Budget Positions)	170.9	161.7	164.2	170.7	170.3	177.1	178.7	175.9
Total FTE	195.9	182.7	185.2	191.7	183.3	184.1	188.6	186.9



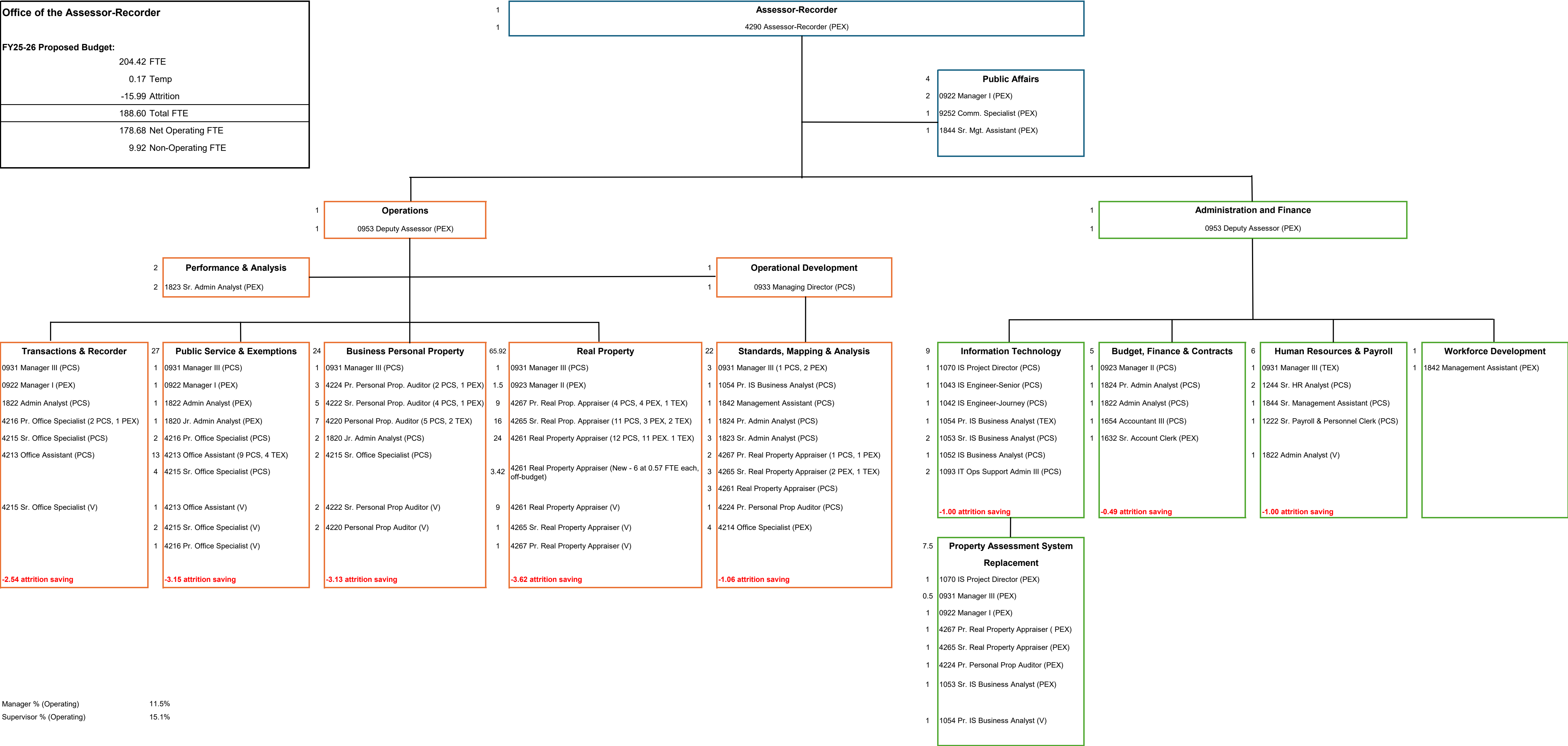
 Note: arrows illustrate FTE change from FY 19-20



Thank You!

ASSESSOR - RECORDER FY 25-26 PROPOSED ORGANIZATIONAL CHART

Office of the Assessor-Recorder	
FY25-26 Proposed Budget:	
	204.42 FTE
	0.17 Temp
	-15.99 Attrition
188.60 Total FTE	
178.68 Net Operating FTE	
	9.92 Non-Operating FTE



Note:

1. This org chart includes proposed FY25-26 budgeted positions, vacancies, position types, and the number of FTE that must be held vacant for attrition savings.

2. This org chart includes non-operating positions in our property assessment system replacement project.

3. PCS = Permanent Civil Service, PEX = Permanent Exempt, TEX = Temporary Exempt

Office of the Assessor-Recorder Vacancies

JOB CLASS	JOB CLASS TITLE	DEPT ID	DEPT DESCRIPTION	FUND ID	FUND TITLE	VACANCY DATE	ELIMINATING IN 25-26	HOLDING FOR ATTRITION in 25-26	PROJECTED FILL DATE	HIRING STATUS/PLAN
4220	Personal Property Auditor	229012	ASR Personal Property	10000	GF Annual Account Ctrl	7/20/2024			7/7/2025	RTF approved. Interviews were held on 5/20/2025. Estimated start date early next fiscal year. This position supports business personal property assessments and state mandated audits.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	3/29/2025			8/4/2025	Staff resigned in March. Position needs to be backfilled to help resolve open assessment appeals. Pending MBO approval. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	12/14/2024			8/4/2025	Staff accepted an internal promotion in December. Position needs to be backfilled to help resolve open assessment appeals. RTF approved. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	12/14/2024			8/4/2025	Staff accepted an internal promotion in December. Position needs to be backfilled to help resolve open assessment appeals. RTF approved. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	12/14/2024			8/4/2025	Staff accepted an internal promotion in December. Position needs to be backfilled to help resolve open assessment appeals. RTF approved. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	12/14/2024			8/4/2025	Staff accepted an internal promotion in December. Position needs to be backfilled to help resolve open assessment appeals. RTF approved. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	12/14/2024			8/4/2025	Staff accepted an internal promotion in December. New hire to backfill this position decided not to join in last week. Position needs to be backfilled to help resolve open assessment appeals. RTF approved. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	3/3/2025			8/4/2025	Position needs to be backfilled to help resolve open assessment appeals. RTF approved. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	5/10/2025			8/4/2025	Staff accepted an internal promotion in May. Position needs to be backfilled to help resolve open assessment appeals. Pending MBO approval. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	5/10/2025			8/4/2025	Staff accepted an internal promotion in May. Position needs to be backfilled to help resolve open assessment appeals. Pending MBO approval. Estimated start date early next fiscal year.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	7/1/2024			8/4/2025	Staff accepted an internal promotion in July. Position needs to be backfilled to help resolve open assessment appeals. MBO approved; pending RTF approval. Estimated start date early next fiscal year.
4267	Pr Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	3/24/2025			8/4/2025	Staff accepted an internal promotion in March. Position needs to be backfilled to help resolve open assessment appeals. Estimated start date early next fiscal year.
4216	Assessor-Recorder Operations Supervisor	196646	ASR Public Service	10000	GF Annual Account Ctrl	6/9/2025			8/18/2025	Recent vacancy. This position supervises our Assessment services team which provides clerical support to Real Property including managing our taxpayer mail noticing and requests for information on appeals. The position is critical to our taxpayer communication workflow particularly with our largest mailing coming up next month, the notice of assessed value being sent to all 212,000 of the city's parcels. Pending MBO approval. Estimated start date early next fiscal year.
4215	ASR Senior Office Specialist	229015	ASR Recorder	12610	SR State Auth Special Rev	5/3/2025			9/29/2025	Recent retirement; staff left ASR in May. Position is pending MBO approval. Recorder office specialists examine, record and index our official records and also collect fees including applicable transfer tax. We have had two resignations on this team and are requesting to backfill one position so that we can keep up with daily document recordings. Pending MBO approval. Estimated start date early next fiscal year.
931	Manager III	229014	ASR Administration	10000	GF Annual Account Ctrl	9/14/2024			1/5/2026	This position is ASR's HR Director; RTF was previously reviewed and approved; MBO approval on 5/23/25. This position will convert the appointment of an PEX position to PCS; position is currently filled with temporary 0931; this request will fill the position permanently. Waiting for DHR approved list for temporary to permanent conversion.

Office of the Assessor-Recorder Vacancies

JOB CLASS	JOB CLASS TITLE	DEPT ID	DEPT DESCRIPTION	FUND ID	FUND TITLE	VACANCY DATE	ELIMINATING IN 25-26	HOLDING FOR ATTRITION in 25-26	PROJECTED FILL DATE	HIRING STATUS/PLAN
1053	IS Business Analyst-Senior	229014	ASR Administration	10000	GF Annual Account Ctrl	11/4/2024	x	x	-	Hold for attrition savings. This is the only 10XX position held vacant in the department; maintaining this position allows us to respond when workloads grow or change. This position is a proposed deletion by MBO.
4213	ASR-Office Assistant	196646	ASR Public Service	10000	GF Annual Account Ctrl	9/16/2023	x	x	-	This is one of two 4213s being held vacant. This position is a proposed deletion by MBO.
4215	ASR Senior Office Specialist	229015	ASR Recorder	10000	GF Annual Account Ctrl	2/22/2025	x		-	Recent vacancy; staff left ASR in February. This position is a proposed deletion by MBO.
1822.00	Administrative Analyst	229014	ASR Administration	10000	GF Annual Account Ctrl	8/17/2024		x	-	Hold for attrition savings. This is the only 18XX position held vacant in the department; maintaining this position allows us to respond when workloads grow or change.
4213	ASR-Office Assistant	196646	ASR Public Service	10000	GF Annual Account Ctrl	1/21/2025		x	-	Hold for attrition savings. After the deletion of position 1083533, this will be the only 4213 being held vacant in the department; maintaining this position allows us to respond when workloads grow or change within the division. We need to keep existing staffing levels in Public Service to manage workloads that have nearly doubled over the past 2-3 years driven by the same economic trends driving appeals (without any concomitant increase in staffing).
4215	ASR Senior Office Specialist	196645	ASR Exemptions	10000	GF Annual Account Ctrl	11/25/2023		x	-	Hold for attrition savings. This is the only 4215 position being held vacant in Exemptions; maintaining this position allows us to respond when workloads grow or change within the division.
4215	ASR Senior Office Specialist	196644	ASR Transactions	10000	GF Annual Account Ctrl	12/14/2024		x	-	Hold for attrition savings. This is the only 4215 position being held vacant in Transactions; maintaining this position allows us to respond when workloads grow or change within the division.
4215	ASR Senior Office Specialist	229015	ASR Recorder	10000	GF Annual Account Ctrl	12/30/2023		x	-	Hold for attrition savings. This is the only 4215 position being held vacant in Recorder; maintaining this position allows us to respond when workloads grow or change within the division. Position is currently being used to fund a Prop F employee.
4215	ASR Senior Office Specialist	196646	ASR Public Service	10000	GF Annual Account Ctrl	5/30/2022		x	-	Hold for attrition savings. This is the only 4215 position being held vacant in Public Service; maintaining this position allows us to respond when workloads grow or change within the division.
4220	Personal Property Auditor	229012	ASR Personal Property	10000	GF Annual Account Ctrl	6/9/2025		x	-	Hold for attrition savings. This is the only 4220 position being held vacant in Business Personal Property; maintaining this position allows us to respond when workloads grow or change within the division.
4222	Sr Personal Property Auditor	229012	ASR Personal Property	10000	GF Annual Account Ctrl	3/2/2024		x	-	Hold for attrition savings. This is the only 4222 position being held vacant in Business Personal Property that is not allocated; maintaining this position allows us to respond when workloads grow or change within the division.
4222	Sr Personal Property Auditor	229012	ASR Personal Property	10000	GF Annual Account Ctrl	2/15/2025		x	-	This position is included in our attrition savings and will be used to reassign an employee from a 4224 on SMART to their original 4222 position in the functional organization as their project assignment is completed in FY26-27. This position supports business personal property assessments and state mandated audits.
4261	Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	6/22/2024		x	-	This position is included in our attrition savings and will be used to reassign an employee from a 4265 on SMART to their original 4261 position in the functional organization as their project assignment is completed in FY26-27.
4265	Senior Real Property Appraiser	229011	ASR Real Property	10000	GF Annual Account Ctrl	5/3/2021		x	-	This position is included in our attrition savings and will be used to reassign an employee from a 4267 on SMART to their original 4265 position in the functional organization as their project assignment is completed in FY26-27.