

Office of the Assessor-Recorder Fiscal Year 2026-27 and 2027-28 Proposed Budget



Joaquín Torres
San Francisco Assessor-Recorder
Budget and Appropriations Committee
June 10, 2026





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.
- We perform the essential County property assessment and legal document recording functions. There are no discretionary programs or replicated services in other departments.



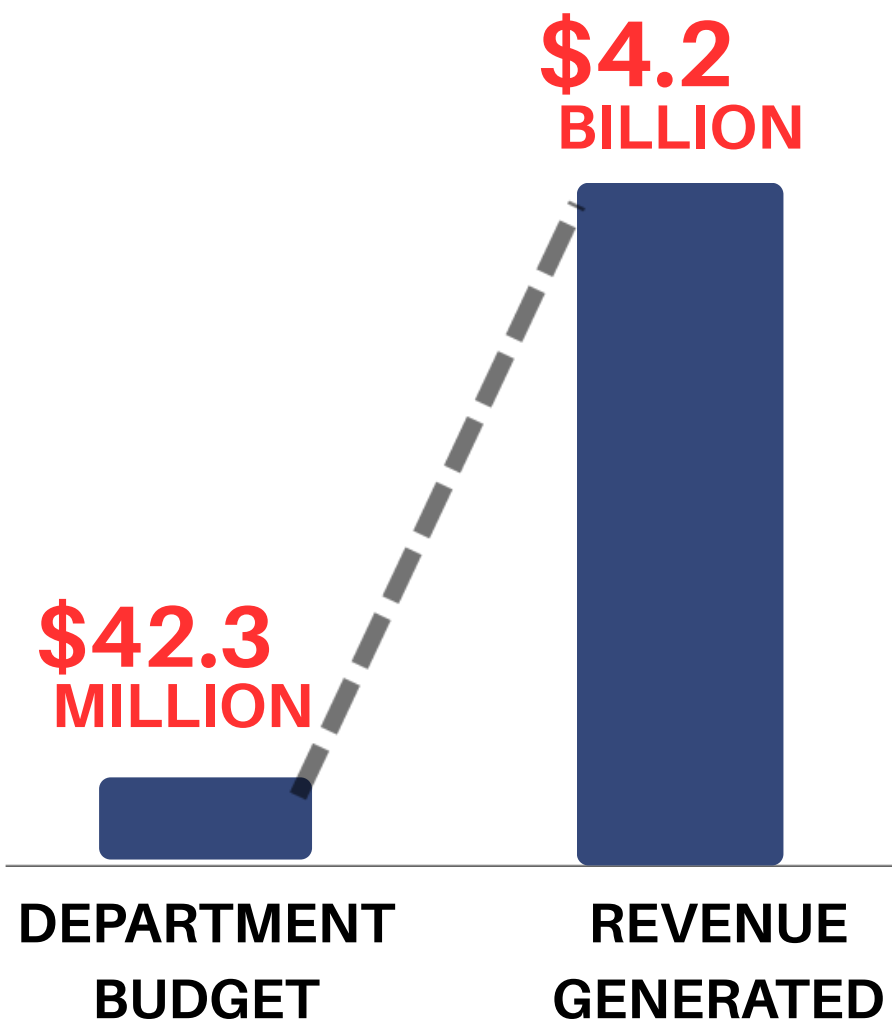
Delivering value with our budget

**\$4.2
BILLION**

**PROPERTY TAX
REVENUE
GENERATED**

**\$2.4
BILLION**
GENERAL FUND

**\$1.8
BILLION**
OTHER



**\$9.5
MILLION**

**RECOVERED THROUGH
PROACTIVE AUDITS**





Proposed FY 2026-27 and FY 2027-28 Budget

(\$ in millions)	2025-26	2026-27	2027-28	Change from FY26	% Change	Change from FY27	% Change
General Fund Support	\$39.3	\$39.6	\$41.1	\$0.2	1%	\$1.5	4%
Recorder Fee Revenue	\$2.3	\$3.4	\$3.8	\$1.1	47%	\$0.4	11%
Prior Year Fund Balance	\$0.7	\$0.3	\$0.3	(\$0.4)	-56%	(\$0.0)	-6%
Total Sources	\$42.3	\$43.3	\$45.1	\$0.9	2%	\$1.9	4%
Salaries and Mandatory Fringe Benefits	\$33.7	\$35.7	\$37.4	\$2.0	6%	\$1.7	5%
Citywide Cost Allocation	\$0.2	\$0.1	\$0.1	(\$0.1)	-43%	\$0.0	0%
Non-Personnel Services	\$2.9	\$3.4	\$3.5	\$0.5	17%	\$0.1	2%
Materials & Supplies	\$0.1	\$0.1	\$0.1	(\$0.0)	-10%	\$0.0	7%
Services from other City Departments	\$3.9	\$4.0	\$4.1	\$0.1	3%	\$0.1	2%
Property Assessment and Tax System	\$1.6	\$0.0	\$0.0	(\$1.6)	-100%	\$0.0	0%
Total Uses	\$42.3	\$43.3	\$45.1	\$0.9	2%	\$1.9	4%

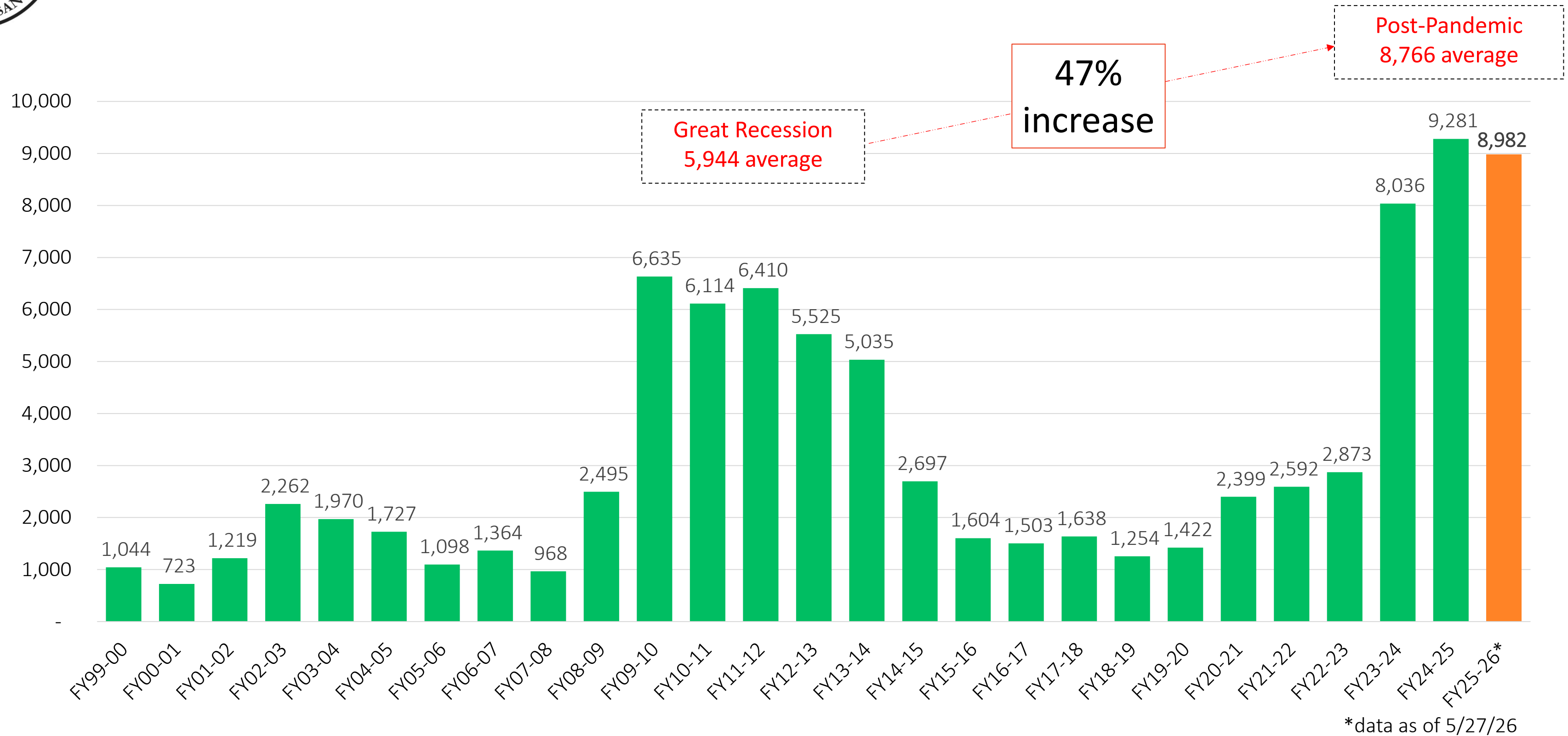


Positions by Division

Division (\$ in Millions)	Budgeted Positions			Current Year Disposition		
	2025-26 FTE	2026-27 FTE	2027-28 FTE	% Filled	% Vacant	Manager Ratio
Real Property	65.7	↑ 67.9	66.7	97%	3%	1:19
Business Personal Property	20.9	↑ 22.5	22.3	105%	-5%	1:11
Recorder	13.1	↓ 10.9	10.8	91%	9%	1:13
Transactions	12.2	↔ 12.5	12.5	107%	-7%	1:12
Public Service	18.8	↓ 14.7	14.5	85%	15%	1:10
Exemptions	5.0	↔ 4.8	4.7	100%	0%	-
Standards, Mapping & Analysis	20.9	↑ 22.1	22.2	105%	-5%	1:7
Administration - HR, IT, Finance, Public Affairs	23.6	↑ 28.0	27.9	106%	-6%	1:4
Property Assessment and Tax System	6.5	↓ 4.0	4.0	100%		-
Total FTE	186.7	187.4	185.6	100%	0%	1:11
Net Operating FTE	180.2	183.4	181.6			



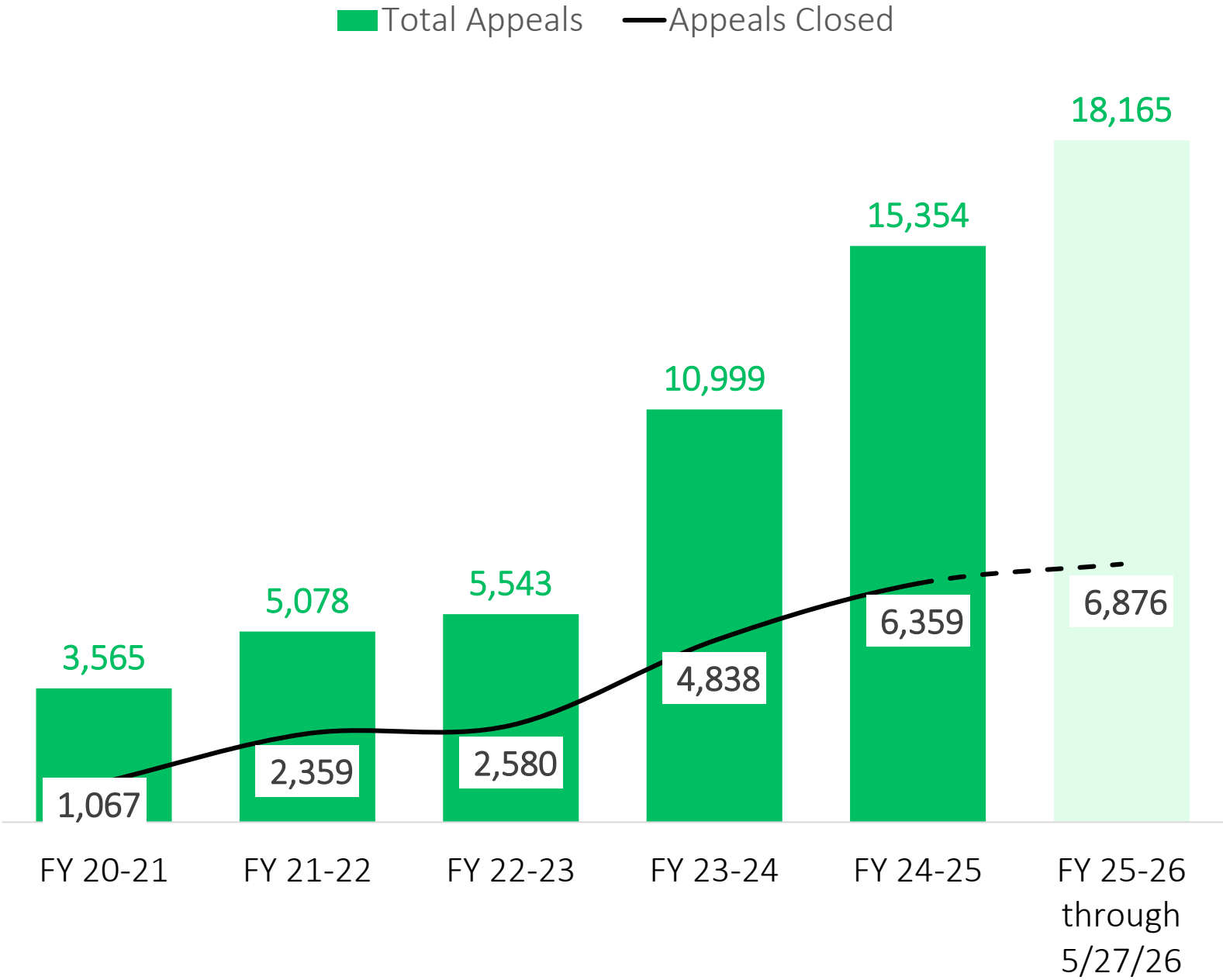
Sustained Challenge: Newly Filed Appeals



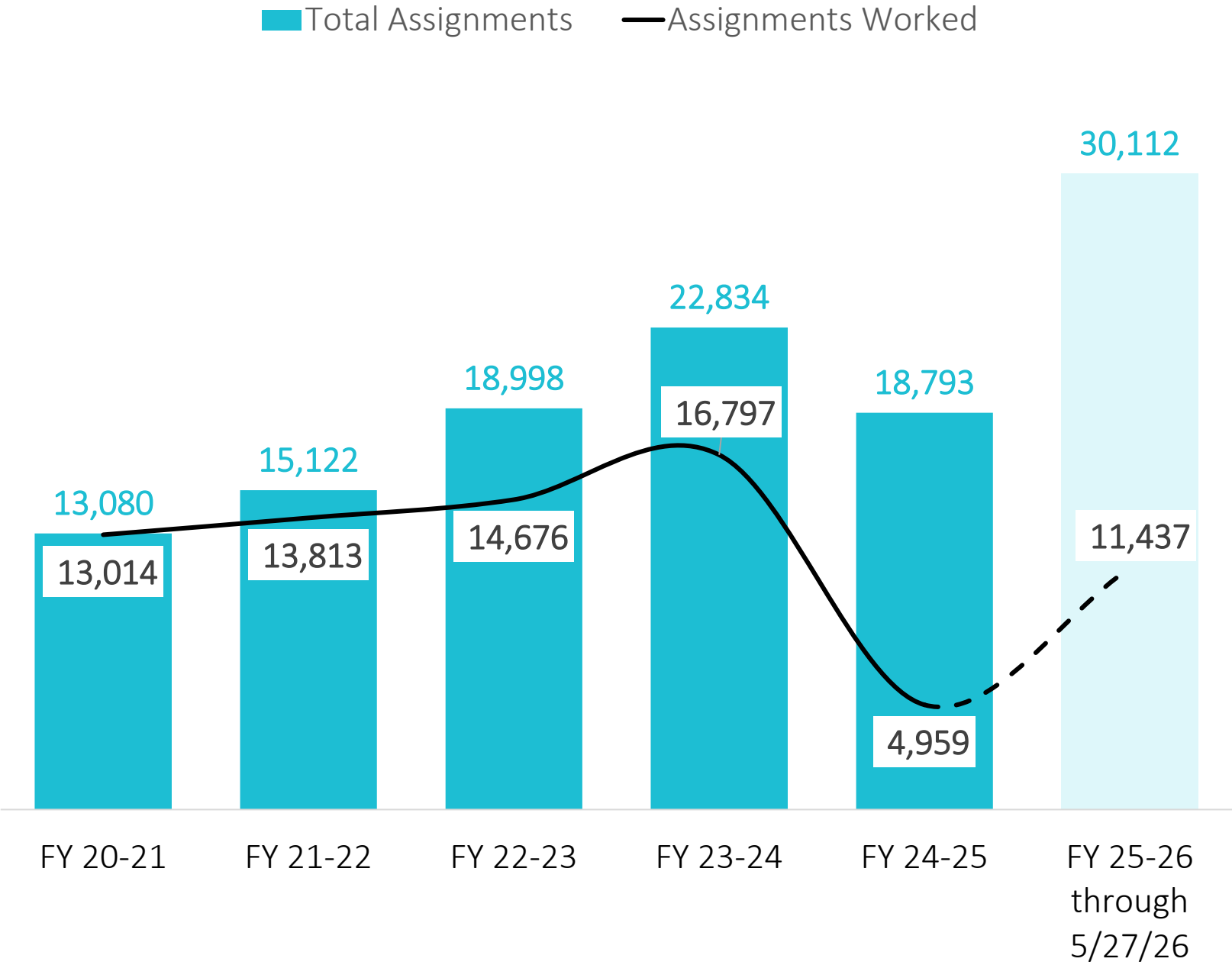


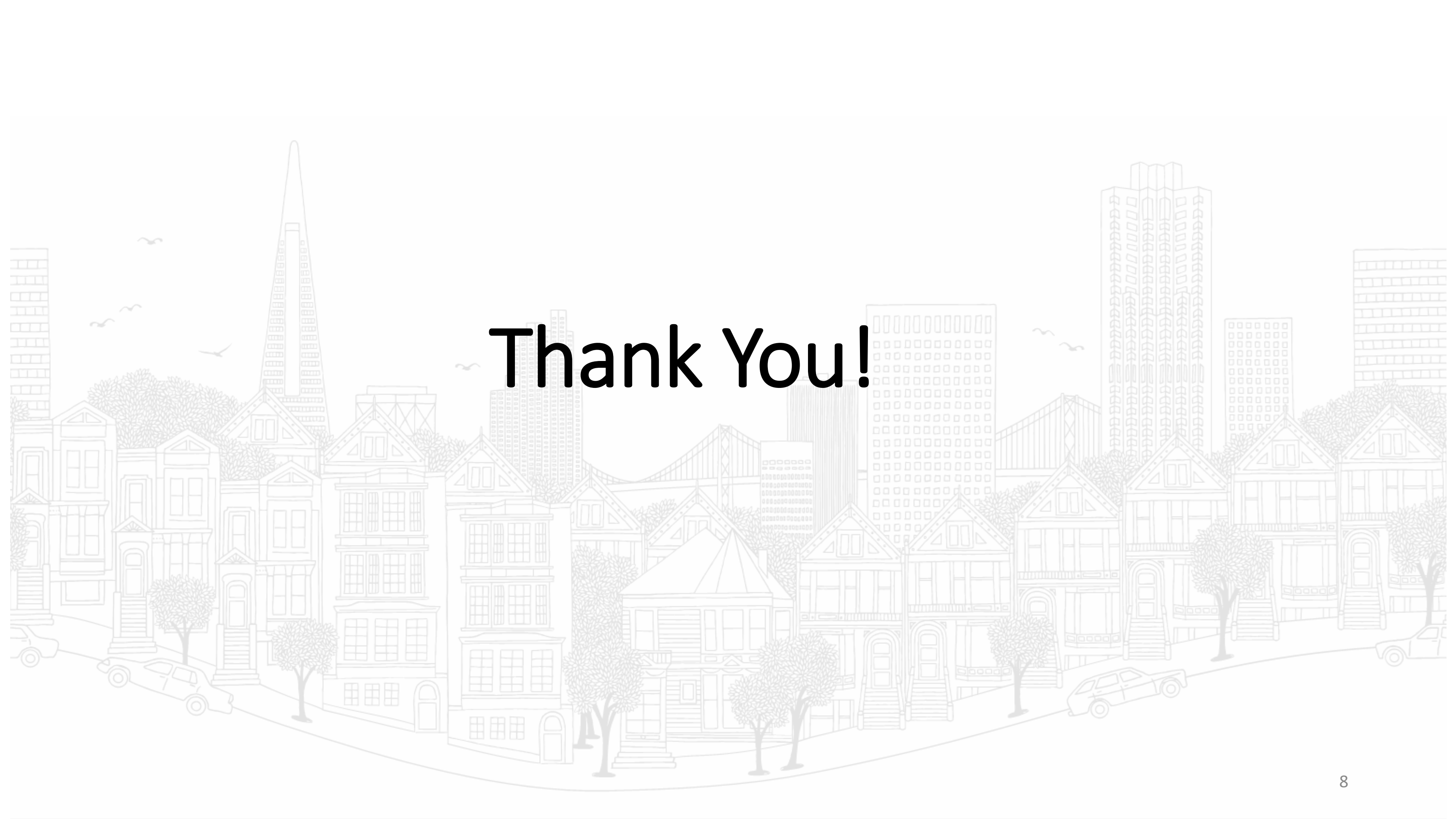
Sustained Challenge: Appeals and Reassessment Workloads

Appeals Workload



Reassessment Workload





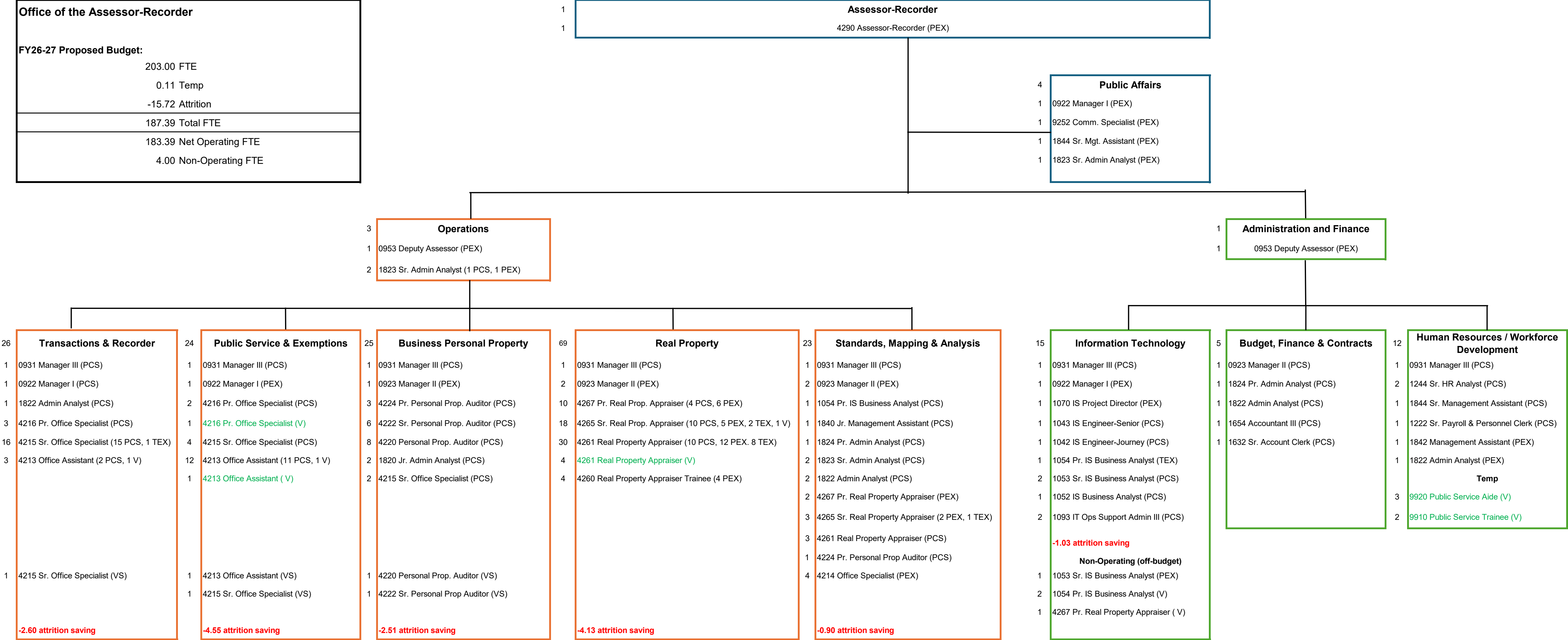
Thank You!

Department Functions & Programs, Performance Metrics, and Savings Pathways Worksheet Submitted to MBO

Function / Program	Primary Function / Program Type	Mayoral Pillar
A. Operational Backbone: ongoing, essential functions the department must continue delivering		
Finance, Budget, Contracts, General Administration	Overhead / Admin	Effective Common-Sense Government
Human Resources and Workforce Development	Overhead / Admin	Effective Common-Sense Government
IT & Technology	Overhead / Admin	Effective Common-Sense Government
Public Affairs	Services to Residents	Make the City More Affordable and Livable for Families
B. Legally Mandated (Strategic, Discretionary, or Legally-Mandated)		
Recorder	Services to Residents	Strengthen the City's Economy, Art & Culture
Public and Mail Services	Services to Residents	Strengthen the City's Economy, Art & Culture
Exemptions	Services to Residents	Strengthen the City's Economy, Art & Culture
Transactions	Services to Residents	Strengthen the City's Economy, Art & Culture
Real Property	Services to Residents	Strengthen the City's Economy, Art & Culture
Business Personal Property	Services to Residents	Strengthen the City's Economy, Art & Culture
Standards, Mapping, & Analysis	Services to Residents	Strengthen the City's Economy, Art & Culture

ASSESSOR - RECORDER FY 26-27 PROPOSED ORGANIZATIONAL CHART

Office of the Assessor-Recorder	
FY26-27 Proposed Budget:	
	203.00 FTE
	0.11 Temp
	-15.72 Attrition
187.39 Total FTE	
183.39 Net Operating FTE	
4.00 Non-Operating FTE	



Legend
V - Vacant
VS - Held Vacant for Attrition Savings
PCS - Permanent Civil Service
PEX - Permanent Exempt
TEX - Temporary Exempt
Green - hiring in progress

Notes:

1. This org chart includes proposed FY26-27 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.

18	Manager % (Operating)	10%
25	Supervisor % (Operating)	15%

Office of the Assessor-Recorder FY 2026-27 Vacancy Plan

JOB CLASS	JOB CLASS TITLE	DEPT ID	DEPT DESCRIPTION	VACANCY DATE	ELIMINATING IN BY	HOLDING FOR ATTRITION	HIRING STATUS/PLAN
Salary Saved Positions (Attrition Savings)							
4213	Assessor-Recorder Office Assistant	196646	ASR Public Service	1/21/2025		X	
4215	Assessor-Recorder Senior Office Speciali	196645	ASR Exemptions	11/25/2023		X	
4215	Assessor-Recorder Senior Office Speciali	229015	ASR Recorder	12/14/2024		X	
4220	Personal Property Auditor	229012	ASR Personal Property	4/25/2026		X	
4222	Senior Personal Property Auditor	229012	ASR Personal Property	3/2/2024		X	
Hiring In Progress							
4213	Assessor-Recorder Office Assistant	196646	ASR Public Service	4/11/2026			Interviews held on 5/7/2026; estimated start date 7/13/2026.
4216	Assessor-Recorder Operations Supervisor	196646	ASR Public Service	2/28/2026			Interviews held on 5/20/2026 estimated start date 6/22/2026.
4261	Real Property Appraiser	229011	ASR Real Property	2/21/2026			Interviews held on 5/18/2026; estimated start date 6/15/2026.
4261	Real Property Appraiser	229011	ASR Real Property	4/1/2026			Interviews held on 5/18/2026; estimated start date 6/15/2026.
4261	Real Property Appraiser	229011	ASR Real Property	2/21/2026			Interviews held on 5/18/2026; estimated start date 6/15/2026.
4261	Real Property Appraiser	229011	ASR Real Property	2/7/2026			Interviews held on 5/18/2026; estimated start date 6/15/2026.
9910	Public Service Trainee	229014	ASR Administration	n/a			High School summer internship. Two students selected; estimated start date 6/22/26.
9910	Public Service Trainee	229014	ASR Administration	n/a			High School summer internship. Two students selected; estimated start date 6/22/26.
9920	Publ Svc Aide-Asst to Prof	229014	ASR Administration	n/a			City College of San Franciso Fellowship Program (FY 26-27 start).
9920	Publ Svc Aide-Asst to Prof	229014	ASR Administration	n/a			City College of San Franciso Fellowship Program (FY 26-27 start).
9920	Publ Svc Aide-Asst to Prof	229014	ASR Administration	n/a			City College of San Franciso Fellowship Program (FY 26-27 start).
Vacant to be filled in FY 26-27							
4213	Assessor-Recorder Office Assistant	229015	ASR Recorder	5/9/2026			Pending MBO approval. Estimated start date 1/4/2027.
4213	Assessor-Recorder Office Assistant	196646	ASR Public Service	5/9/2026			Pending MBO approval. Estimated start date 1/4/2027.
4265	Senior Real Property Appraiser	229011	ASR Real Property	6/22/2024		X	Substituted from 4261 to 4265 Senior Real Property Appraiser in FY 26-27 to address commercial property reassessments and appeals. Pending MBO approval. Estimated start date 10/5/2026.
4265	Senior Real Property Appraiser	229011	ASR Real Property	5/3/2021		X	To be filled by staff returning to operations after serving as an SME on the property assessment and tax system project.
4267	Principal Real Property Appraiser	229011	ASR Real Property	3/24/2025		X	To be filled by staff returning to operations after serving as an SME on the property assessment and tax system project.
1054	IS Business Analyst-Principal	229011	ASR Real Property	12/30/2019			Project-based, off-budget position. Will fill to transition support and maintenance from vendor to internal staff.
Deleted Positions							
1820	Administrative Analyst	196646	ASR Public Service	not vacant	X		Deleted by Mayor. Will move existing staff to a different vacant position.
4215	Assessor-Recorder Senior Office Speciali	229015	ASR Recorder	12/30/2023	X	X	Deleted by Mayor.
4215	Assessor-Recorder Senior Office Speciali	196646	ASR Public Service	5/30/2022	X	X	Deleted by Mayor.
4224	Principal Personal Property Auditor	229011	ASR Real Property	11/29/2025	X		Project-based, off-budget position.