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MESSAGE FROM ASSESSOR CARMEN CHU

"The work of the Assessor’s Office is understated but it is the foundation upon which the City needs to thrive."
- Assessor Carmen Chu

Over the decades, this Office has been challenged with keeping pace with real estate transactions resulting in a persistent backlog of assessments. The consequences of falling behind are felt directly by taxpayers who face uncertainty over what they owe and by residents who depend on the City’s delivery of essential public services. That’s why one of my top priorities since becoming Assessor has been to turn the tide and clear our longstanding backlog.

This year, I am excited to share our success in eliminating this decades-old backlog! Through focused management and smarter business practices, we consistently exceeded production goals which in turn creates a stronger financial foundation for San Francisco. In fact, since 2013, we’ve cumulatively exceeded revenue projections by over half a billion dollars! And recently, San Francisco saw the return of $545 million in Educational Revenue Augmentation Funds (ERAF) with an ongoing positive annual impact of $130 million! This has allowed San Francisco to keep up with rising costs while providing room to expand services relating to affordable housing, safety and homelessness.
Growth in our property tax base also means the City can invest in improvements to our vital infrastructure. Compared to just five years ago, San Francisco’s bonding capacity increased by over $2.6 billion, expanding the City’s ability to pay for critical deferred maintenance needs. In the coming years, we will be issuing bonds to fortify our seawall, to bolster our fire suppression infrastructure, and to fund housing at different income levels.

Reaching this goal required laying a groundwork for success. There was not a single magic solution we pursued. Instead we followed through on a straightforward strategy of executing on core management functions and relentless pursuit of efficiencies that has delivered tangible results. We worked to overcome organizational barriers, improve transparency, apply and manage using data analytics, and deployed new technologies to enhance service and reduce redundancies.

BIG THANKS TO THE ASSESSOR TEAM!

As I close out Fiscal Year 2018-19 and and look forward, I want to thank the team at the Assessor’s Office, our City colleagues and the public for their trust in our leadership.

Sincerely,

Carmen Chu,
San Francisco Assessor
Fueled by continued strength in construction and our Office’s ability to process transactions more efficiently, the total assessment roll of our 7x7 mile City grew to $282 billion by fiscal year end. This translates to $3.3 billion annually in property tax dollars to support local public services and education.

Even though the number of property sales dropped by 7% compared to last year, San Francisco still saw a 22% increase in transfer tax revenue, generating $368 million in tax dollars.

We provide tax savings support to nonprofits, veterans and homeowners through property tax exemptions. This year, we granted close to $16 billion in exemption value to eligible taxpayers.
**FUNDS FOR LOCAL SERVICES:**

$2.15B

**NONPROFIT RESIDENCE TAX EXEMPTIONS:**

$3B

**TAX SAVINGS BENEFICIARIES:**

86,000+

Every year, about 65% of the all property tax revenue goes to funding general operational services, such as police, fire, housing, and homelessness services, as well as public benefits for families. This year's general operational funding is expected to surpass $2 billion for the first time.

Residences operated by non-profit organizations, including most affordable housing developments, are eligible for property tax exemptions. Of the $16 billion in exemption value granted, about one-fifths are granted for non-profit residential purposes.

Our Office provides property tax deductions to eligible veterans and homeowners through our exemption programs. Every year, over 86,000 homeowners benefit from these programs.
32% GROWTH IN THREE YEARS

At a cumulative value of $282 billion, the total taxable property value grew by 32% compared to three years ago. In the same time period, San Francisco’s value had the highest percentage growth in the entire State of California.

DRivers OF ASSESSMENT GROWTH?

The tremendous growth in property value is a cumulative result of construction activity, sales and inflation adjustments in San Francisco. Under Proposition 13 (1978), a property’s taxable value resets to its market value when there is a change in ownership or construction activity. Otherwise, the value simply increases by the California Consumer Price Index or 2%, whichever is lower.

See how construction activity, sales and the annual inflation adjustment have impacted total taxable property value over the last three years.
WHERE DOES YOUR PROPERTY TAX DOLLAR GO?

CITY SERVICES: 65%
Including:
- Public Safety: Police & Fire
- Recreation & Parks
- Libraries
- Community Health
- Human Welfare & Neighborhood Development
- Public Works (street cleaning)
- Family Support Services

SCHOOLS: 34%
Including:
- San Francisco Unified School District (SFUSD)
- San Francisco Community College District (SFCCD)
- Education Revenue Augmentation Fund (ERAF, supporting California public school system)

OTHER: 1%
Including:
- Bay Area Rapid Transit District (BART)
- Bay Area Air Quality Management District

IMPACTS OF PROPERTY TAX GROWTH

Increased bonding capacity allows us to fix aging infrastructure such as streets, buildings, parks, and public safety facilities.

Property tax is the single largest source of revenue for the City's general operating budget.

SF has the highest AAA general obligation bond rating.
SALES ACTIVITY IN SAN FRANCISCO

SALES DOWN BUT PRICES ARE UP

A vital function of our Office involves recording real estate sales transactions. Generally, at the time of sale and recording we collect a one-time transaction fee called transfer tax. This past year San Francisco saw a 7% decline in the number of sales. The table below show a five-year history of sales in the City.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Number of Transactions Per Year</th>
<th>Transfer Tax Revenue Per Year</th>
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<tr>
<td>14/15</td>
<td>9,531</td>
<td>$314M</td>
</tr>
<tr>
<td>15/16</td>
<td>9,570</td>
<td>$274M</td>
</tr>
<tr>
<td>16/17</td>
<td>9,409</td>
<td>$411M</td>
</tr>
<tr>
<td>17/18</td>
<td>9,372</td>
<td>$302M</td>
</tr>
<tr>
<td>18/19</td>
<td>8,696</td>
<td>$368M</td>
</tr>
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Despite a decline in the number of transactions, transfer tax collected increased from $302 million to $368 million this year. This is attributed to the fact that more high-valued properties have sold. In San Francisco transfer tax rates increase with higher valued properties, resulting in added revenues. To illustrate this point, the average sales price for properties worth $25 million and above increased by 3% last year, surpassing $100 million for the first time.
HIGH VALUE SALES AND REVENUES

Like in past years, high-valued properties continue to dominate transfer tax generation. This year, the top 0.8% sales (73 transactions) contributed close to 60% of all transfer tax collected or a total of $221 million dollars.

SINGLE FAMILY SALES DROP

Single family residences (including condominiums) experienced the biggest drop in sales among all properties. It decreased from 6,344 transactions last year to 5,854 this year. While the median sales price continued to increase, reaching $1.3 million this year, we observed a flattening of sales prices recorded with our office.
TAX RELIEF

$16B IN COMMUNITY BENEFITS

Supporting local community organizations through tax exemptions is a direct way in which we help build stronger communities. This fiscal year we granted close to $16 billion in exemptions to support homeowners, non-profit organizations, religious entities, hospitals and schools.

This year we saw an annual growth of over $3 billion in exemptions, largely due to several hospitals coming online, including California Pacific Medical Center on Van Ness and Sutter Bay Hospital on Cesar Chavez. Each year we strive to make the exemption process more smooth. In Fiscal Year 2018–19 we made significant operational changes to better track the progress of applications such as implementing an electronic tracking system and electronic filing for exemption renewals.
WHAT DO WE EXEMPT?

Of the $16 billion granted in exemptions, about $13 billion provides relief to institutions like nonprofits, hospitals, and educational facilities. The pie chart below shows the share of exemptions received by different uses.

EXEMPTIONS FOR HOMEOWNERS

The State of California's Homeowner's Exemption program granted $610 million in exemptions to homeowners this year. It provided 86,000 property owners with a $7,000 reduction in the taxable value of their home, roughly $80 in property tax reduction.
PARENT-CHILD TRANSFERS

California tax laws allow parents to transfer ownership to their children (and vice versa) without reassessing the property to market value. This tax savings program was enabled by Proposition 58 passed in 1986.

A similar program, Proposition 193 exclusion, also exists for grandparents who want to transfer ownership to their grandchildren if their children pre-decease them.

SMALL BUSINESSES

Small businesses with personal property worth less than $4,000 in value are exempted from paying business personal property taxes under our City's low value ordinance.

Last year, 4,300 businesses benefited from this program. According to State Law, businesses pay property taxes on items they own, such as tables and chairs, or other equipment used to operate their businesses.
SENIORES

Many seniors consider moving to a smaller home or more convenient property as they grow older.

Proposition 60 is a constitutional amendment passed by California voters in 1986 that allows owners who are 55 years old or older to transfer the assessed value of their existing home (original property) to their new home (replacement property) if both properties are located in the same county.

VETERANS

Veterans disabled due to a service-related injury or disease while in the armed forces may be eligible for partial property tax reductions.

Last year, approximately $19 million was granted in veteran exemptions to benefit 156 disabled veterans and their families.
At the Assessor’s Office, we know that navigating our finances can be difficult especially when living in a high cost area.

To bring resources directly to our communities, Assessor Chu launched our signature event, the Family Wealth Forum, in 2017. The Family Wealth Forum serves as a one stop shop for families with questions around financial and estate planning.

“Your event and volunteers were very practical and supportive with information and guidance for additional resources. Your staff should be commended for its positive attitude assisting city residents.” – Family Wealth Forum attendee

“Thank you for doing this! It is important to increase our community’s financial literacy. It was very satisfying to be able help and improve someone’s situation. More importantly we were able to help people avoid making mistakes.” – Pro Bono Counselor
The free event offers multilingual workshops, one-on-one counseling with experts, general seminars and participation from nonprofits and city partners who can assist with questions on affordable housing opportunities. Since its inception, more than 1,000 families have received financial and legal counseling.

Access to multilingual resources is a priority for us. At every event, bilingual staff, interpretation services and translated materials are readily available. So far, approximately one-third of the attendees received services in a language other than English. Moreover, 72% of our attendees are 50 years and older.

In 2018, the California Association of Public Information Officials (CAPIO) presented their top communications award, the EPIC Award, to our Office in recognition of the Family Wealth Forum. CAPIO highlighted the efforts we have made to ensure effective and culturally competent outreach and services.

To learn more about our Family Wealth Forum, please visit: https://sfassessor.org/familywealthforum
COMMUNITY ENGAGEMENT

We believe in providing information to you and your neighbors as conveniently as possible. That's why we have been out and about in the past year presenting information, conducting meetings, and participating in community fairs. See our footprint around the City in the map below.
ONLINE RESOURCES

More and more we rely on the internet to obtain information. Recently, our office overhauled our website and redesigned it with you in mind. Improvements include easy to navigate descriptions, multilingual access, and a mobile-ready interface! Visit us at SFAssessor.org.

VIDEO SERIES

This year, we have completed a new series of educational videos covering topics such as Basics of Proposition 13 (1978), Understanding Supplemental Taxes, and Tax Saving for Families and Seniors. These videos are available with Chinese, Spanish and Filipino subtitles. Visit SFAssessor.org to view these videos.

FACTSHEETS

In addition to our videos, we created a series of fact sheets to answer questions on the most frequently asked topics, including Proposition 13 (1978), value change due to ownership change and construction.

These fact sheets have been translated to numerous languages and are also available online.
“During my time as Assessor, I have seen the number of marriages grow by the thousands. Our Office is thrilled to see people of every ethnicity, gender and religion getting married, and play a part in this important time in their lives.”
- Assessor Carmen Chu

MORE MARRIAGES IN SF

Public marriages licenses are recorded and maintained in our Office. In June 2008, when same-sex marriage was first legalized, the number of public marriage licenses recorded locally in the City increased by over one-third.

Between FY 2008-2013, same-sex marriages in California were halted due to the passage of Proposition 8 (2008). When same-sex marriages were allowed to resume in June 2013, Assessor Chu led California in being the only Recorder’s Office in the State of California to remain open through that first weekend so that couples did not have to wait any longer to marry. Close to 500 couples were married that weekend alone!

Since then, the number of public marriage licenses recorded has remained consistently at a higher level, around 11,000 licenses recorded annually.
Our City has led the way in the history of LGBT rights. In 2013, Assessor Chu turned over to the San Francisco Public Library archives close to 4,000 historic same-sex marriage licenses that were issued and later invalidated between February 12th and March 11th of 2004. These records were not allowed to become part of the public record as recorded documents.

**AB 2663**

In 2018, Assessor Chu partnered with State colleagues and State Legislators Laura Friedman and Evan Low to draft and pass AB 2663. This legislation allows same sex domestic partners to benefit from the same property tax benefit that all married couples received.

Under California property tax law, married couples can pass their Proposition 13 (1978) protected tax benefits to their spouses when they transfer property or pass away.

Because same-sex couples were not able to marry, they were not able to receive the same tax benefits.

With AB 2663, California corrects this injustice. Same-sex couples who registered as domestic partners with their local government can now benefit for the same tax savings program.
SALES ACTIVITIES

SINGLE FAMILY:

5,854

This year, there were a total of 5,854 ownership transfers among single family residential properties citywide, a 8% drop from last year. Among single family sales, 327 were located in South Beach, followed by 251 sales in South of Market and 241 sales in Noe Valley.

MULTI-FAMILY:

1,255

There were 1,255 sales of multi-family residential properties, a slight decrease from 1,320 last year. The most active multi-family market was in the Inner Mission, with 98 sales, followed by 70 sales in Russian Hill and 67 sales in Pacific Heights.

COMMERCIAL:

1,397

Meanwhile, commercial property sales have increased from 1,190 to 1,397 this year. Union Square remains the most active area for commercial property sales, representing 10% of all commercial sales citywide.

STATISTICS & TRENDS

11,000 SALES REASSESSED

When a transfer of ownership occurs, our Office revalues a property to market value. Over the last few years, our Office has streamlined our business processes and deployed smart data analytic practices to improve efficiency. This year, we completed almost twice as many cases as last year.
CONSTRUCTION

IN-PROGRESS PROJECTS:

7,451

COMPLETED PROJECTS:

21,840

NEW PARCELS:

1,173

State law requires our Office to add the market value of new construction to a property’s base assessment once construction starts. This year, our Office completed 7,451 in-progress construction reviews and added a total of $7.2 billion in value to the property tax roll.

After construction is completed, our Office conducts a complete market analysis to determine the additional taxable value of the improvement. This year, our Office valued 21,840 completed construction projects and added $752 million to the taxable roll.

This year, the City added a net 1,173 new parcels to our maps. Often, major developments involve parcel management. This includes creating, retiring, splitting and merging parcels based on each project. Our Office works hard to keep parcel information updated.

MORE CONSTRUCTION
MORE WORK

Construction has been robust in recent years and so has our workload! This year, we have valued 8,000 more cases than the previous year.
OUR PUBLIC RECORDS

RECORDED EVENTS DROP

Overall we continue to see a trend of fewer documents being recorded year to year. This year, recorded documents decreased by 5% compared to the prior year.

TOP RECORDED DOCUMENTS

The graph on the right shows the decrease in recordings for our top document types: deeds, deeds of trust, and reconveyances.

67% E-RECORDING

Every year, we record over 150,000 documents into the public record including items like public marriage licenses and property deeds. Since e-recording launched in 2014, a majority of those documents are securely submitted through our online recording portal.
Under the State law, items like furniture, machinery, equipment and supplies used to run a business are subject to property taxation. They are called Business Personal Property. In San Francisco, 41,236 businesses were required to file statements declaring business personal property.

To support small businesses, these owners with less than $4,000 in business personal property are eligible for an exemption from taxation. This year, 4,285 small businesses were exempt from paying business personal property taxes.

In San Francisco, the cumulative value of all business personal property was $16.2 billion, which translates to $190 million in property tax revenue collected.

The vast majority of San Francisco businesses completed their business personal property (BPP) filings online. E-filing saves times by allowing businesses to save information from last year’s statement and compare year to year changes.
PARCEL BY PROPERTY TYPES

SINGLE FAMILY:

150,746

MULTI-FAMILY:

37,050

COMMERCIAL:

8,609

In San Francisco, there are 205,512 parcels (excluding timeshares) and among them, 73% are single family residential properties, including single family homes, condominiums, town houses, etc. Together, they add $120 billion in property value.

Multi-family residential properties, such as apartments, represent 18% of the total number of parcels and added $60 billion to total property value. Together with single family residential properties, they represent 90% of all properties in the City.

Meanwhile, commercial properties represent only 4% of all parcels but contribute $80.7 billion to total property value.

VALUE BY PROPERTY TYPES

In San Francisco, 90% of properties are categorized as residential but they contribute to 67% of total real property assessed values in the City. Meanwhile, 4% of properties are commercial contributing 30% of the total value.
10 MOST VALUABLE PROPERTIES

1. 415 MISSION ST
   TRANSBAY TOWER LLC
   $1,691,744,881

2. 555 CALIFORNIA ST
   HWA 555 OWNERS LLC
   $1,038,786,917

3. 101 CALIFORNIA ST
   ELM PROPERTY VENTURE LLC
   $1,004,555,175

4. 1 WARRIORS WAY
   GSW ARENA LLC
   $994,001,961

5. 1 MARKET ST
   PPF PARAMOUNT ONE
   MARKET PLAZA OWNER LP
   $850,993,350

6. 1800 OWENS ST
   KR MISSION BAY LLC
   $789,225,180

7. 301-345 POWELL ST
   SHR GROUP LLC
   $732,943,318

8. 50 FREMONT ST
   SFDC 50 FREMONT LLC
   $703,105,639

9. 250 HOWARD ST
   PARK TOWER OWNER LLC
   $601,638,811

10. 55 CYRIL MAGNIN ST
    P55 HOTEL OWNER LLC
    $522,534,838

APPEALS

Owners have the right to appeal if they disagree with the value determined by our Office. During the Great Recession, the City saw a record number of assessment appeals filed (7,421 in 2013). With fewer appeals filed and the ability to resolve appeal much quicker, the number of open appeals has gradually decreased over the years and dropped to a new low level, at 740, this year.
Citywide Sales

According to our transfer tax data, a total of 8,696 sales occurred in San Francisco in FY 2018-19. As shown in the map above, most sales activities (larger circles) occurred in northern, eastern and center of the City. As expected, the high value sales concentrated in the Financial District and the second tier of high value sales occurred in South of Market, South Beach and Pacific Heights.
Increases to San Francisco’s assessment roll is mainly driven by changes in ownership of existing properties, or assessments due to new construction.

The areas with the largest growth in assessed value continue to be areas in which there was significant development or changes.

Mission Bay, along with Financial District South and South of Market, continue to rank at the top in overall assessment growth.

The total assessment in Mission Bay reached $9 billion with $1.2 billion added in the past year alone. Commercial properties contributed over 50% of that growth.
Construction across the City tends to add new parcels to our count. For example, when a 100-unit condominium project is finished, we now have 100 parcels where once only one parcel existed.

Last year, 1,173 net new parcels were added in the City for a total of 205,512 parcels.

Of those newly added parcels, 65% are single family residential parcels, including condominiums.

This year, 211 single family residential parcels were added to the South of Market neighborhood, followed by the Financial District South with 135 parcels added.
Bayview Hunters Point is the fastest growing neighborhood when it comes to single family property assessment.

Compared to last year, the total assessment of all single family properties has increased by 40.72%, from $278 million to $381 million.

This is largely due to active housing developments in the neighborhood. Last year, 107 single family parcels were added here.
HISTORIC PHOTO PROJECT

"San Francisco history is rich and worth preserving. Our view into how our City once looked and felt is an important reminder of where we came from. I’m proud to be the catalyst for making these historic photos available for generations to come. Our history shouldn’t be boxed away and forgotten.”

- Assessor Carmen Chu

94,000+ PHOTOS RESERVED FOR THE FUTURE

In 2018, the San Francisco Assessor’s Office launched an initiative to preserve and make publicly available over 94,000 historic property photos previously unavailable to the public.

The photos span from the late 1940’s through the early 2000’s, covering commercial and residential properties across the City.

The initiative was made possible through the Assessor’s recent efforts to modernize and digitize millions of vital property records.

The photos are available in the San Francisco Historical Photograph Collection at the Main Library. Visit SFAssessor.org/HistoricPhotos for more information.
PHOTO GALLERY IN OUR OFFICE!

A subset of the historic photos are now exhibited in our new visitor waiting area. The photo collage was unveiled during our Office's Public Lobby Grand Opening ribbon cutting ceremony in October 2019.

A group photo of Assessor Carmen Chu, Public Works Director Mohammed Nuru, the City’s Librarian Michael Lambert, and local historians who made the historic photo exhibition in our Office possible.
SNAPSHOTS OF THE CITY'S PAST

Featured below are few selected for their neighborhood significance by our local historians. Remember to look for them next time you are in our Office!

Left: VC Morris Building, 140 Maiden Lane. Photo taken July 1968.

Right: New Mission Theater, 2550 Mission Street

Left: Old St Mary's Church, 660 California Street. Photo taken June 9, 1964.

Right: Mission Turn Hall, Dovre Club, 3541 18th Street. Photo taken Feb 28, 1974. Now the Women's Building


Right: Sunnyside Conservatory, 234 Monterey Boulevard.
Here are the functional divisions within our Office:

**PUBLIC SERVICE**
We serve close to 40,000 people per year through walk-ins, phone, email, and 311 requests. Most of our customers are looking for public documents like marriage certificates or deeds, or wanting to understand their property taxes.

**RECORDER**
Some of our customers come to our office to record public documents. Our Recorder team records over 150,000 public documents annually including deeds, maps, and marriage licenses. When deeds are recorded, we may collect transfer tax and it kicks-off our assessment review.

**TRANSACTION**
Over 22,000 recorded documents that indicate a change in ownership makes their way to this division for review. Our Transactions team updates ownership information and apply property tax exclusions to qualified properties.

**REAL PROPERTY**
If there is no tax exclusion and a transaction triggers reassessment, the action makes its way to Real Property for valuation. Our Real Property team valued close to 42,000 change in ownership and new construction cases last year.

**BUSINESS PERSONAL PROPERTY**
Business Personal Property team works with over 41,000 business owners to account for items like machinery and equipment used to run businesses in San Francisco.

**EXEMPTIONS**
After the property value is set, our Exemptions team applies eligible tax exemptions to reduce the assessed value. This year, we granted over $16 billion worth of exemptions to benefit charitable organizations, homeowners and veterans.

**FINAL ASSESSMENT**
Property owners are notified of their final taxable value.

**APPEALS**
If property owners disagree with the value, they can file a formal appeal with the independent Assessment Appeals Board. In FY18–19, we closed over 1,600 appeals.
IMPORTANT DATES

JAN 01
The date taxes for the next fiscal year become a lien on property.

FEB 15
Deadline to file all exemption claims.

MAR 31
Last day to file Informal Review.

APR 01
Due date for filing statements for business personal property and marine vessels.

APR 10
Last day to pay second installment of secured property taxes without penalty.

MAY 07
Last day to file a business personal property statement without incurring a 10% penalty.

JUL 01
Local assessment roll is surrendered to the Controller. The local assessment roll is the official list of all taxable property within the County.

MID-JULY
Annual mailing of assessment notices to all San Francisco real property owners stating the taxable value of the property.

JULY 02
First day to file assessment appeal application with the Assessment Appeals Board.

AUG 31
Regular roll unsecured taxes due.

SEP 15
Last day to file an assessment appeal application for reduced assessment with the Assessment Appeals Board, unless extended to November 30.

DEC 10
Last day to pay first installment of secured property taxes without penalty.
CONTACT US

WEBSITE:
SFASSESSOR.ORG
Sign up for our community newsletter here!

The Assessor-Recorder’s Office is open Monday through Friday 8:00 A. M. to 5:00 P.M., excluding legal holidays. Document recording is available 8:00 A.M. to 4:00 P.M.

If you have a question about your tax bill, please contact the Office of the Treasurer & Tax Collector at www.sftreasurer.org