



May 15, 2023

Mayor London Breed
Office of the Mayor
1 Dr. Carlton B Goodlett Place
San Francisco, CA 94102

RE: Housing Delivery & the Office of the Assessor-Recorder

Dear Honorable Mayor London N. Breed:

On behalf of the Office of the Assessor-Recorder, I'm pleased to contribute this brief summary of our work to support your Housing for All Plan. To begin, I'd like to recognize the leadership of Dana Cano, Chief Appraiser and Standards and Mapping Division Manager, for her central role in our Office's work to support housing production in San Francisco.

The Office of the Assessor-Recorder (ASR) is responsible for fairly and accurately identifying and assessing all taxable property in San Francisco, as well as for recording, securing, and providing access to property, marriage, and other records. Our most important intersections with housing production involve our roles in creating and valuing taxable parcels, retaining records of Assessor Parcel Numbers (APNs), and recording various other legal property documents.

ASR touch points with housing production occur at various points in the "life cycle" of any single new housing unit, including but not limited to:

- Reviewing and reserving APNs before new parcels are created by Board of Supervisor approvals.
- Processing APNs and adding them to the ASR database and property tax roll data once new parcels are created by recordation of approved maps.
- Facilitating recordation of a wide variety of legal documents which link legal requirements with parcels in perpetuity, and which are needed for housing production, including easements, development agreement public benefits, covenants and deeds of restriction, rules associated with formation of new condominiums, as well as other legal instruments.
- Leading the annual process of bringing new parcels onto the City tax roll, at which point parcels become "taxable parcels," thereby facilitating property tax revenue for various special taxes or infrastructure districts that help housing projects pay for new infrastructure. During this process, ASR collaborates with various housing agencies to confirm tax rate areas are correctly described to meet the financial obligations set by associated development agreements.
- Determining assessed value for taxable events including new construction and changes in ownership, as well as administering the City's property transfer tax.
- Collaborating with the Department of Public Works (Public Works) to validate the accuracy of new or existing parcels, especially when a housing project applicant applies to make parcel changes through subdivision. Similarly, we work with Public Works, the Department of Technology, and the Department of Building Inspection (DBI) to link new housing project addresses to associated underlying parcels, as well as "unlinking" any "retired" parcels.

Since FY2018-19, the Office of the Assessor-Recorder has been a proud partner in the City's work to accelerate the approval of new housing projects to better support a vision of Housing for All. Our staff has formed a strong partnership with the Housing Delivery Implementation team from the outset. Our goal throughout has been to contribute meaningfully through active and engaged partnership in monthly housing collaboration meetings and process improvement working groups. This collaborative work is a priority of Assessor Torres, as is our commitment to working with the many agencies helping lead housing production in San Francisco including the Office of Community Investment and Infrastructure, Port of San Francisco, and Treasure Island Development Authority.

To date, ASR has completed or helped to complete process improvements that facilitate everything from faster permitting to more accurate planning and financing of housing development, primarily through work with other key departments to strengthen cross-departmental coordination and collaboration involving data and workflows relating to valuation, subdivision and mapping, Assessor Parcel Numbers (APNs), and addressing.

To begin, accurate valuation is important to housing production because unanticipated property tax liabilities can have significant implications for the viability of new housing developments. Accurate valuations often rely to a large degree on taxpayers providing sufficient and timely information to our Office. As one example of our work to streamline processes and develop best practices to support housing production, through a closer collaboration with the Port as a key stakeholder in housing development at Pier 70, a Memorandum of Understanding (MOU) was developed between the Port and the Pier 70 private development team that better ensured the flow of key information to ASR. This MOU led to a smoother and more timely process for our Office to receive information necessary to develop accurate assessments through the life of the development process. We hope to work with other city development partners to implement this best practice more widely.

Another large area of focus for our Office has been on improving processes related to clarity around legal boundaries. Early in its work, the Housing Delivery team identified subdivision as a barrier to housing delivery. Mapping and subdivision are essential to housing development because these activities form the basis for APN data which is, in turn, essential to many other links in the housing development process. ASR has worked with Public Works' Bureau of Streets & Mapping (BSM) to create shared workflows for creation of new parcels and ASR now "reserves" APNs for new subdivisions before proposed parcels are ever presented for approval to the Board of Supervisors. Reserved APNs are printed on recorded maps and communicated to taxpayers, which in turn enables project teams to know much earlier which APNs are the correct ones to use for purposes of everything from timely and accurate recordations and transactions to permit issuance, addressing, and establishing tax rate areas.

Project APNs change throughout the life of a development project (from mapping to permit issuance to vertical development) and our staff now work more closely with other City departments and project teams to help guide them on which APNs to use across the various phases of the development. This helps to ensure project teams are working with accurate parcel boundary information critical for redevelopment planning, financing, and execution. The links between APNs and property addresses is another critical point of information for housing development. The Department of Building Inspection is the lead agency for city addressing, but our Office works with DBI to clarify the relationship between parcel information and addresses, thereby facilitating greater accuracy and speed in the issuance of development permits.

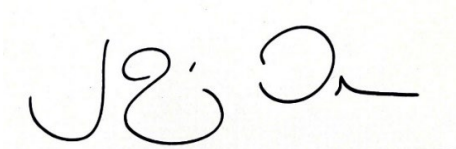
Moving forward, as we continue our work to support successful implementation of the City's newly completed Housing Element, we anticipate focusing in two areas. First, we are committed to working with Housing Delivery to help lead the work of the interagency working group to improve the City's addressing system. Like APNs, addresses are important to so many other links in the housing development pipeline. As *record keeper* of city

addresses, ASR is excited to support DBI in strengthening its processes as *creator* of addresses throughout the housing production lifecycle, and to working closely to develop a first citywide policy on addressing.

Second, ASR looks forward to strengthening its partnership with Public Works' BSM and their Information Technology group to support work on the City Base Map and the San Francisco Geographic Information Systems group's Enterprise Addressing System (EAS). These tools are essential to housing delivery and the accuracy of the maps depends on BSM and ASR. Information from the City Base Map and ASR data is pulled together in EAS. EAS is used by DBI to plan and issue addresses. If the City Base Map is not up to date with changes in parcel boundaries, street centerlines (containing street names), and block address ranges, development projects can be stalled.

As San Francisco increases the rate and number of new housing units in development and delivered, City Base Map updates and a citywide addressing policy are going to be increasingly important. Together, by systematizing and transforming these activities, San Francisco will make it simpler, easier and faster for housing to be developed. The Office of the Assessor-Recorder remains dedicated to continuing this important work to help push forward the bold goals and policy solutions outlined in your Housing for All Plan.

Sincerely,

A handwritten signature in black ink, appearing to read 'J. Torres', is written on a light-colored rectangular background.

Joaquín Torres
San Francisco Assessor-Recorder