### 2007-2008 Annual Report



# LARRY W. WARD ASSESSOR-COUNTY CLERK-RECORDER COUNTY OF RIVERSIDE



## COUNTY OF RIVERSIDE ASSESSOR-COUNTY CLERK-RECORDER

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# MESSAGE FROM THE ASSESSOR COUNTY CLERK RECORDER LARRY W. WARD



This past year the real estate market in Riverside County, like the rest of California and the nation as a whole, has begun a period of transition. This change was marked by a leveling and in some cases a reduction in, market values, a reduced number of residential sales, as well as a decline in new home construction. However, while the real estate market has lost some of its luster, Riverside County boasted an increase of over 16.6% in assessed values and produced an assessment roll approaching \$240 billion. The \$34 billion dollar assessment roll increase, our second highest ever, reflected our over 920,000 assessments and a growing county population that surpassed 2 million.

During calendar year 2006 our office reassessed over 108,000 changes in ownership, valued over 41,000 properties that experienced new construction and processed over 31,000 new lots. We also reduced 6,350 residential assessments reflecting a Proposition 8 adjustment (the January 1 market value was determined to be less than the properties' Proposition 13 value). Staff completed all their work in a timely manner and we substantially reduced the delay in issuing supplemental assessments.

Reflecting the downtrend in the real estate market, the number of documents recorded by the Recorder portion of our office was down 11.6%, to 957,000. This was the first time since 2003 that we did not record over 1 million documents; however our volume was still 3rd highest in the state behind Los Angeles and San Diego County. Transfer tax collected on real property transactions declined to \$36 million, which

was collected and allocated between the county and its 24 cities.

Public service continues to be our top priority for the office. Whether it is the timely recording of a real estate transaction, issuing a marriage license, processing a passport application, or the over 430,000 customer contacts, our goal is to provide excellent public service to all our customers, each and every time.

As always, the goals we have accomplished this past year are the result of the outstanding efforts of the over 550 women and men of the Assessor-County Clerk-Recorder. Their professionalism, hard work and dedication are reflected in the excellent service ratings that we received from the citizens we served this past year.

I wish to thank the Riverside County Board of Supervisors and CAO Larry Parrish for their continued support of our office. In addition, my sincere appreciation to my colleagues, Auditor-Controller Robert Byrd and Treasurer and Tax Collector Paul McDonnell as we embark on a collaborative effort to develop a new property system to replace our aging 35 year old legacy system. When completed, this system will help our offices meet the needs of our growing county for years to come.

Finally, it has been my honor to serve as your Assessor-County Clerk-Recorder since 2005. You have my commitment that our office will continue to do our best to provide excellent public service and good value for your tax dollar.

Current Roll Value Change (Values in Billions)					
2007 2006 \$ Change % Change					
Local Roll Value Before Exemptions \$239.5 \$205.4 \$34.1 16.6%					
Roll figures found within do not include State Assessed Property					

## COUNTY OF RIVERSIDE ASSESSOR-COUNTY CLERK-RECORDER

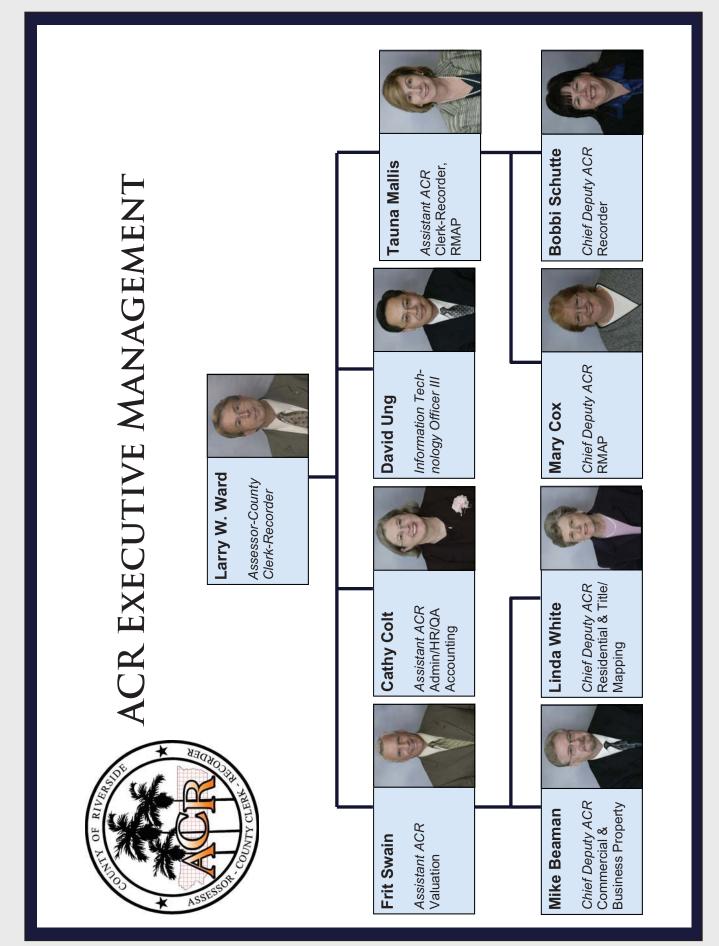
#### **Mission Statement**

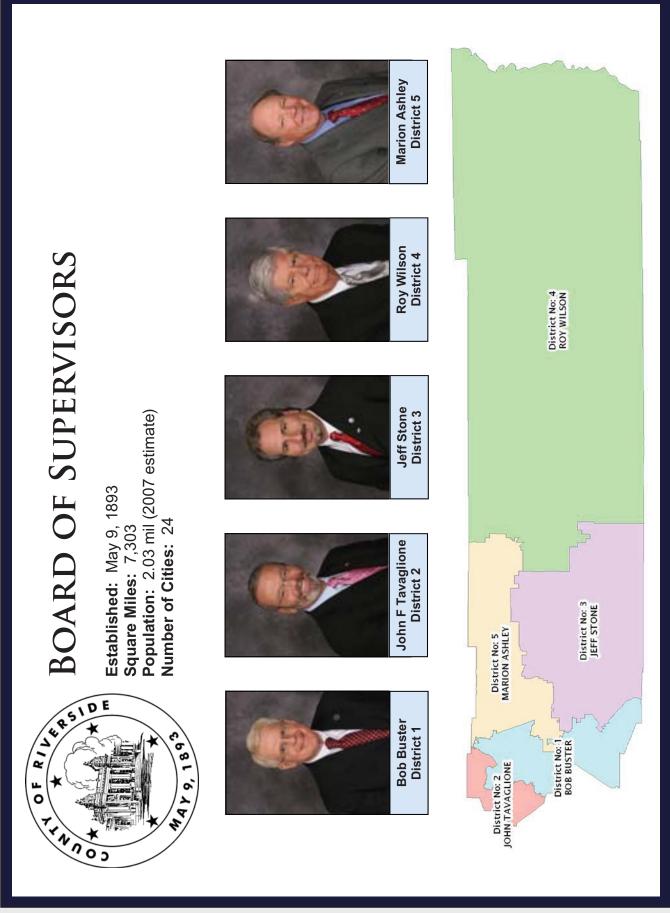
Our mission is to fulfill the legally and locally mandated functions of the Assessor, County Clerk, Recorder and Records Management Program in an accurate, timely, professional and courteous manner and to ensure high quality service.

#### **Commitment to Service**

The Assessor-County Clerk-Recorder of Riverside County is committed to the principle that each and every customer should:

- Be treated with courtesy and respect.
- Be treated fairly and equitably.
- Be provided prompt services and information.
- Be given personal and professional attention.
- Be provided an opportunity to have their suggestions and opinions heard and acted upon.
- Be fully and factually informed.
- Be referred to the appropriate department or individual in a friendly and courteous manner.
- Be informed as to how their property is being assessed and how to appeal their value.
- Expect to leave the Assessor-County Clerk-Recorder's office feeling as though they were served in a competent and professional manner.



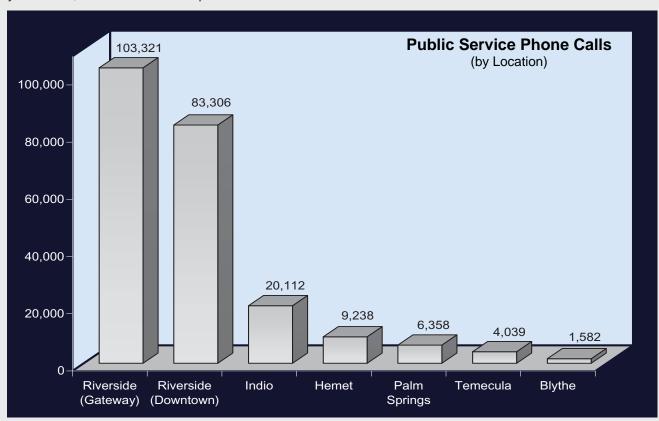


#### PUBLIC SERVICE

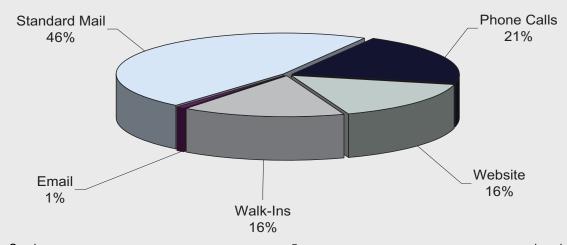
In 2006, our offices served over **175,000** walk-in customers and received over **255,000** phone calls.

Our public service staff strives to provide the best customer service possible. The Assessor-County Clerk-Recorder's Office carefully monitors feedback received from the public regarding the quality of our public service. For calendar year 2006, the Assessor-County Clerk-Recorder's Public Service Division received 9,237 customer survey cards. Ratings are on a scale of one to four, with one being poor and four being excellent. Our overall rating of 3.94, up from last year's 3.91, indicated **excellent** public service.

The Assessor-County Clerk-Recorder's web site also provides information and services online. Some of the online services include the ability to search for Fictitious Business Names, the Recorder's General Index (Grantor/Grantee), the ability to order certified documents and pay by credit card through VitalChek, and the ability to access many forms to view and print. For a complete list of all the services available, visit our web site at www.riversideacr.com. We also have the property tax portal website available to help provide answers for your most common property tax questions; you can visit the portal at www.riversidetaxinfo.com.



#### **Public Service Contacts**



#### PUBLIC SERVICE LOCATIONS



#### Riverside (Downtown)

4080 Lemon St, 1st Floor Riverside, CA 92501-2204

#### Services provided:

Assessor (Main Office)

County Clerk

Recorder

Hours\*: Mon thru Fri, 8am-4:30 pm

Assessor: (951) 955-6200 Clerk-Recorder: (951) 486-7000



#### Riverside (Gateway)

2720 & 2724 Gateway Dr Riverside, CA 92507-0751 Services provided:

Assessor

County Clerk (Main Office)

Recorder (Main Office)

Hours\*: Mon thru Fri, 8am-4:30 pm Assessor: (951) 486-7474 Clerk-Recorder: (951) 486-7000



#### Indio

82675 Highway 111, Room 113 Indio. CA 92201-5994 Services provided:

Assessor County Clerk

Recorder

Hours\*: Mon thru Fri, 8am-4pm Assessor: (760) 863-7800 Clerk-Recorder: (760) 863-7490



#### **Palm Springs**

3255 E Tahquitz Canyon Way, Room 114

Palm Springs, CA 92262-6962

Services provided:

Assessor

Hours: Mon thru Fri, 9am-12pm & 1pm to 4pm

(760) 778-2400



#### **Temecula**

41002 County Center Drive, Suite 230 Temecula, CA 92591-6027

Services provided:

Assessor, County Clerk, Recorder

Hours\*: Mon thru Fri, 8am-4pm Assessor: (951) 600-6200 Clerk-Recorder: (951) 486-7000 Telephone: Mon thru Fri, 9am-4pm



#### Hemet

880 N State St, Suite B-6 Hemet, CA 92543-1496

Services provided:

Assessor, County Clerk, Recorder

Hours\*: Mon thru Fri, 8am-12pm &

1pm-4pm

Assessor: (951) 766-2500 Clerk-Recorder: (951) 486-7000

Telephone: Mon thru Fri 9am-12pm &

1pm-4pm



#### **Blythe**

270 N Broadway Blythe, CA 92225-1608

Services provided:

Assessor, County Clerk, Recorder

Assessor-Clerk:

Mon and Wed Only, 8am-12pm &

1pm-4pm Recorder:

Wed Only 10am-12pm & 1pm-3pm

Assessor: (760) 921-5050 Clerk-Recorder: (951) 486-7000

Hours for marriage licenses and passport applications are as follows: -Downtown, Gateway: 8am-4pm -Hemet, Indio, Temecula: 8am-3:30pm

#### **OVERVIEW**

The Assessor-County Clerk-Recorder's office consists of four major divisions required to perform a wide variety of duties. The duties of each division are summarized below.

#### About the Assessor

The Assessor's primary responsibility is to value taxable property. The Assessor locates all taxable property in Riverside County, identifies the owners and describes the property. The Assessor determines a value for all taxable property and applies all legal exemptions and exclusions. The Assessor must complete an assessment roll showing the assessed values for all property and maintain records of the above. The Assessor provides taxpayers and the public access to assessment roll information as allowed by law.

#### About the Recorder

The Recorder is responsible for providing the public with constructive notice of private acts and creating and maintaining custody of permanent records for all documents filed and recorded in Riverside County. In addition, it provides the public access to these records as allowed by law.

#### **About the County Clerk**

The County Clerk's services range from issuing marriage licenses to filing Fictitious Business Names (FBNs). In addition, the County Clerk performs marriage ceremonies and processes U.S. passport applications.

#### About the Records Management and Archives Program (RMAP)

The Records Management and Archives Program provides offsite records storage and retrieval services for the County of Riverside and several local government agencies; these services are not provided to the public. The records management program offers state of the art micrographic, preservation, photographic and computer output to microfilm services. In addition, RMAP is working to open a centralized County Archives pilot program in the fall of 2007, which will provide research services to the public for the Assessor-County Clerk-Recorder records.

Assessor-County Clerk-Recorder Office Budget				
Fiscal Year Ended June 30, 2007				
Assessor:  Budget  Budgeted Employees	\$ 25.6 million 290			
County Clerk-Recorder:  Budget  Budgeted Employees	\$ 34.3 million 276			
Records Management:  Budget  Budgeted Employees	\$ 3.0 million 38			

#### ASSESSOR

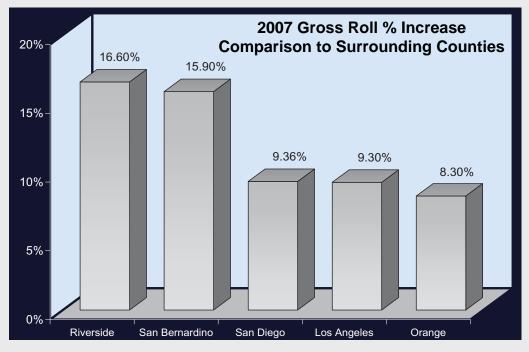
By law, the Assessor must locate all taxable property in the County of Riverside, identify the owners and describe the property. The Assessor must determine a value for all taxable property and apply all legal exemptions and exclusions. The Assessor must also complete an assessment roll showing the assessed values for all taxable property in Riverside County.

The Assessor's Office consists of the following divi-

sions that address and serve the specific needs of the property taxpayers:

- ·Residential
- -Commercial
- -Agriculture
- ·Manufactured Homes
- ·Business Personal Property

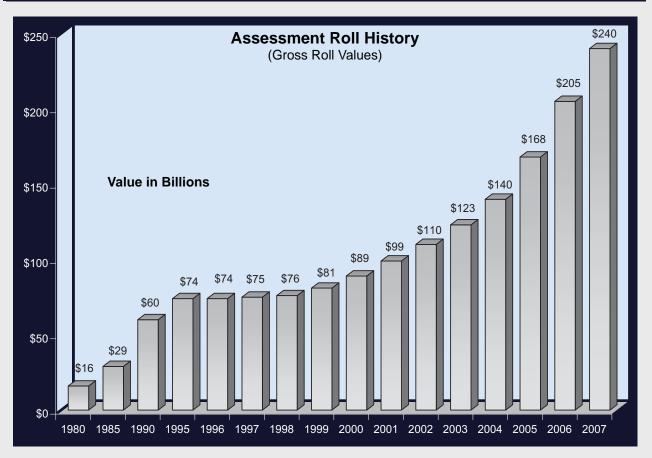
Assessor Overview Assessor Workload Summary					
	2007	2006			
Real Property Assessments (secured; taxable)	877,546	852,817			
Permits Processed	74,264	50,263			
Proposition 8 Parcels (temporary reductions)	31,333	27,893			
Ownership Title Documents	193,362	226,643			
Change in Ownership (reappraisals)	108,906	135,250			
Parcel Number Changes (splits & combinations)	31,130	49,828			
Parcels with Exemptions	313,628	305,633			
Business Personal Property Assessments	43,009	44,181			



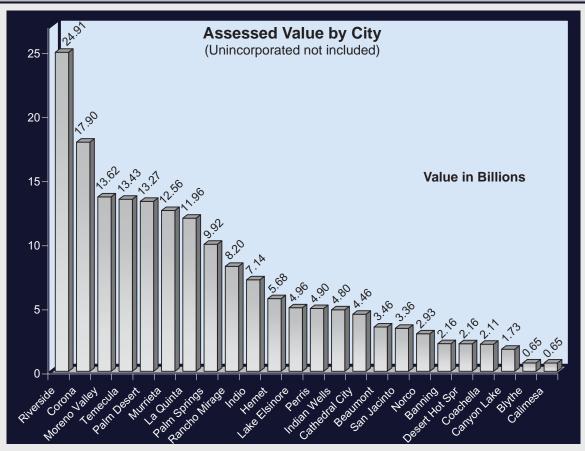
#### **How the Property Tax System Works** City & County County Clerk-Agencies Recorder Provides copies of all building Provides copies of all deeds and other recorded documents permits issued Assessor Assesses all real estate and personal property (businesses, manufactured homes, boats, and airplanes) located throughout the entire County. Auditor-Controller Receives the assessments from the Assessor and applies the appropriate tax rate to determine the actual amount of property taxes owed. Treasurer-Tax Collector Mails out the property tax bills, collects the money, and deposits it in the County Treasury Auditor-Controller Allocates the money to local taxing agencies, including the County, cities, schools, and special districts

Allocation of Property Tax Revenue Fiscal Year Ended June 30, 2007				
Agencies	Revenue Allocated	% of Allocation		
Education	\$986,089,048	47.9%		
Redevelopment	\$524,112,284	25.5%		
County	\$253,329,345	12.3%		
Special Districts	\$170,225,315	8.3%		
Cities	\$123,688,513	6.0%		
Total Revenue	\$2,057,444,505	100.0%		
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Assessment Roll Summary					
			Value	Pct.	
	2007	2006	Change	Change	
Secured:					
Land	\$76,838,721,323	\$66,060,463,091	\$10,778,258,232	16.3%	
Structures	153,331,490,703	130,688,173,347	22,643,317,356	17.3%	
Fixtures	901,300,558	981,004,882	(79,704,324)	-8.1%	
Trees & Vines	75,675,962	78,691,640	(3,015,678)	-3.8%	
Personal Property	848,996,551	811,348,830	37,647,721	4.6%	
Gross Secured Total	231,996,185,097	198,619,681,790	33,376,503,307	16.8%	
Unsecured:					
Land	2,466,951	2,687,874	(220,923)	-8.2%	
Structures	256,457,054	225,397,607	31,059,447	13.8%	
Fixtures	2,939,014,052	2,613,868,691	325,145,361	12.4%	
Personal Property	4,314,076,556	3,893,466,854	420,609,702	10.8%	
Gross Unsecured Total	7,512,014,613	6,735,421,026	776,593,587	11.5%	
Total Value (Gross)	\$239,508,199,710	\$205,355,102,816	\$34,153,096,894	16.6%	
Total Value (G1033)	Ψ200,000,100,110	Ψ200,000,102,010	Ψοτ, 100,000,00 <del>-</del>	10.070	
Less Non-reimbursable Exemptions	3,360,542,560	2,997,329,184	363,213,376	12.1%	
Net Tangible Value	236,147,657,150	202,357,773,632	33,789,883,518	16.7%	
1.01	200, 1.17,007,100	202,007,770,002	23,1 23,000,010	13.770	
Less Homeowners' Exemptions	2,169,003,582	2,112,426,332	56,577,250	2.7%	
Total Taxable Secured and	\$233,978,653,568	\$200,245,347,300	\$33,733,306,268	16.8%	
Unsecured Value (Net)	φ <b>∠</b> 33,310,033,300	φ <b>2</b> 00,243,347,300	φυυ, <i>ι</i> υυ, υυ, 200	10.0%	
Figures exclude State assessed property					



\$2,159,066,723 3,461,803,752 652,645,148 648,375,801 1,725,790,216 4,457,462,413 2,113,679,865 17,895,584,417 2,156,826,573	2006 \$1,917,593,150 2,403,235,954 577,836,251 597,393,618 1,558,409,666 3,928,437,592 1,628,276,662 16,060,037,267	% Growth 12.6% 44.0% 12.9% 8.5% 10.7% 13.5% 29.8%	% of Current Roll 0.9% 1.4% 0.3% 0.3% 0.7% 1.9%
\$2,159,066,723 3,461,803,752 652,645,148 648,375,801 1,725,790,216 4,457,462,413 2,113,679,865 17,895,584,417 2,156,826,573	\$1,917,593,150 2,403,235,954 577,836,251 597,393,618 1,558,409,666 3,928,437,592 1,628,276,662	12.6% 44.0% 12.9% 8.5% 10.7% 13.5% 29.8%	Roll 0.9% 1.4% 0.3% 0.3% 0.7% 1.9%
3,461,803,752 652,645,148 648,375,801 1,725,790,216 4,457,462,413 2,113,679,865 17,895,584,417 2,156,826,573	2,403,235,954 577,836,251 597,393,618 1,558,409,666 3,928,437,592 1,628,276,662	44.0% 12.9% 8.5% 10.7% 13.5% 29.8%	1.4% 0.3% 0.3% 0.7% 1.9%
652,645,148 648,375,801 1,725,790,216 4,457,462,413 2,113,679,865 17,895,584,417 2,156,826,573	577,836,251 597,393,618 1,558,409,666 3,928,437,592 1,628,276,662	12.9% 8.5% 10.7% 13.5% 29.8%	0.3% 0.3% 0.7% 1.9%
648,375,801 1,725,790,216 4,457,462,413 2,113,679,865 17,895,584,417 2,156,826,573	597,393,618 1,558,409,666 3,928,437,592 1,628,276,662	8.5% 10.7% 13.5% 29.8%	0.3% 0.7% 1.9%
1,725,790,216 4,457,462,413 2,113,679,865 17,895,584,417 2,156,826,573	1,558,409,666 3,928,437,592 1,628,276,662	10.7% 13.5% 29.8%	0.7% 1.9%
4,457,462,413 2,113,679,865 17,895,584,417 2,156,826,573	3,928,437,592 1,628,276,662	13.5% 29.8%	1.9%
2,113,679,865 17,895,584,417 2,156,826,573	1,628,276,662	29.8%	
17,895,584,417 2,156,826,573			0.557
2,156,826,573	16,060,037,267		0.9%
		11.4%	7.5%
E 670 1E7 EE1	1,733,120,298	24.4%	0.9%
5,679,157,554	4,875,417,534	16.5%	2.4%
4,801,780,970	4,298,611,168	11.7%	2.0%
7,143,132,590	5,653,180,880	26.4%	3.0%
11,956,102,639	10,074,892,365	18.7%	5.0%
4,962,436,057	3,700,113,624	34.1%	2.1%
13,617,943,799	11,492,368,217	18.5%	5.7%
12,557,911,519	11,172,551,601	12.4%	5.2%
2,928,476,883	2,669,379,986	9.7%	1.2%
13,272,677,589	11,988,660,224	10.7%	5.5%
9,922,712,957	8,681,722,785	14.3%	4.1%
4,900,346,498	3,934,720,661	24.5%	2.0%
8,198,649,100	7,380,385,500	11.1%	3.4%
24,909,178,344	21,800,113,172	14.3%	10.4%
3,363,538,402	2,543,783,084	32.2%	1.4%
13,434,645,362	11,836,504,200	13.5%	5.6%
62,588,274,539	52,848,357,357	18.4%	26.1%
\$220 E09 400 740	\$205,355,102,816	16.6%	100.0%
	13,272,677,589 9,922,712,957 4,900,346,498 8,198,649,100 24,909,178,344 3,363,538,402 13,434,645,362	13,272,677,589       11,988,660,224         9,922,712,957       8,681,722,785         4,900,346,498       3,934,720,661         8,198,649,100       7,380,385,500         24,909,178,344       21,800,113,172         3,363,538,402       2,543,783,084         13,434,645,362       11,836,504,200         62,588,274,539       52,848,357,357	13,272,677,589     11,988,660,224     10.7%       9,922,712,957     8,681,722,785     14.3%       4,900,346,498     3,934,720,661     24.5%       8,198,649,100     7,380,385,500     11.1%       24,909,178,344     21,800,113,172     14.3%       3,363,538,402     2,543,783,084     32.2%       13,434,645,362     11,836,504,200     13.5%       62,588,274,539     52,848,357,357     18.4%



Secured Property 2007 Assessment Analysis					
Property Type	Gross Value	Value Percentage	Assessment Count	Assessment Percentage	Average Per Assessment
Residential Single Family	\$147,032,777,286	63.4%	489,418	55.8%	\$300,424
Commercial	38,971,178,129	16.8%	35,488	4.0%	1,098,151
Condominiums	15,009,795,652	6.5%	61,071	7.0%	245,776
Vacant Land	9,357,745,480	4.0%	105,249	12.0%	88,911
Agriculture	6,977,970,155	3.0%	15,051	1.7%	463,622
Apartments	6,895,170,704	3.0%	4,509	0.5%	1,529,202
Manufactured Homes	5,348,718,416	2.3%	63,746	7.3%	83,907
Single Family 2-3 units	1,390,930,942	0.6%	5,868	0.7%	237,037
Timeshares	936,742,883	0.4%	96,790	11.0%	9,678
Other	75,155,450	0.0%	356	0.0%	211,111
Total Secured Value (Gross)	\$231,996,185,097	100.0%	877,546	100.0%	\$264,369

Unsecured Property 2007 Assessment Analysis					
Property Type	Gross Value	Value Percentage	Assessment Count	Assessment Percentage	Average Per Assessment
General Business	\$5,410,152,504	72.0%	18,608	43.3%	\$290,743
Leasing Companies / Miscellaneous*	1,414,148,541	18.8%	7,719	17.9%	183,204
Non-commercial Aircraft	229,742,446	3.1%	1,540	3.6%	149,183
Boats/Vessels	140,626,058	1.9%	9,012	21.0%	15,604
Direct Enrollments (Business)	105,056,063	1.4%	5,029	11.7%	20,890
Agriculture (Agri-Business)	80,566,139	1.1%	211	0.5%	381,830
Banks/Financials	63,121,847	0.8%	486	1.1%	129,880
Service Stations (Oil Companies)	41,684,702	0.6%	174	0.4%	239,567
Apartments	13,753,838	0.2%	130	0.3%	105,799
Service Stations (Independent)	12,839,851	0.2%	86	0.2%	149,301
Mining Claims	322,624	0.0%	14	0.0%	23,045
Total Unsecured Value (Gross)	\$7,512,014,613	100.0%	43,009	100.0%	\$174,661

<sup>\*</sup>Miscellaneous properties include commercial airlines, wind energy production facilities, billboards, vending machines, model home furnishings, cellular phone towers, pagers/mobile phones, and conditional sale/special purpose leased equipment.

#### **EXEMPTIONS**

The most common exemption is the homeowners' exemption. Generally, a dwelling occupied by an owner as a principal residence is eligible for the homeowners' exemption.

Property used exclusively for a church, college, cemetery, museum, school or library may qualify for an exemption. Properties owned and used exclusively by a non-profit, religious, charitable, scientific or hospital corporation are also eligible.

Exemptions are not automatic and require an application to be filed for approval.

#### **PROPOSITION 13**

Under Proposition 13 (Prop. 13), real property is reappraised only when a change-in-ownership occurs or new construction takes place. Generally, a change-in-ownership is a sale or transfer of property, while new construction is any improvement to property that is not considered normal maintenance. Except in certain instances, real property assessments cannot be increased by more than 2% annually.

Beginning with the 1978-1979 fiscal year, Prop. 13 limits the amount of property taxes that can be collected from an owner of locally assessed real property to 1 percent of the property's full cash value, plus bonds approved by the voters, service fees, improvement bonds and special assessments. The 1 percent limit applies to all types of taxable real property.

Prop. 13 rolled back the current assessed values of real property to the values shown on the 1975-1976 assessment roll. The adjusted values could then be increased by no more than 2 percent per year as long as the same taxpayer continued to own the property. For property that is sold or newly constructed after March 1, 1975, the assessed value would be set at the appraised (or market) value at the time of sale or construction. As a result, two identical properties with the same market value could have different assessed values for tax purposes, if one of them has been sold since March 1, 1975.

Long-time property owners benefit from lower assessments, while newer property owners are adversely impacted by assessments that can be dramatically higher than those of a similar property held for many years. Historically, the market value of real property has increased at a substantially greater rate than the assessed value.

Qualifying Exemptions As of June 30, 2007				
			% Total	
Exemption Type	Quantity	Total Value	Value	
Homeowners'	309,975	\$2,169,003,582	39.2%	
Veterans'	1,844	188,428,770	3.4%	
Religious & Church	712	692,533,260	12.5%	
Cemeteries	4	11,115,740	0.2%	
Public Schools	12	38,574,456	0.7%	
Public Libraries	2	462,379	0.0%	
Museums	10	3,636,529	0.1%	
Colleges	24	95,413,148	1.7%	
Hospitals	16	606,499,344	11.0%	
Private Schools	23	70,186,099	1.3%	
Charities	808	1,637,217,307	29.6%	
Historical Aircraft	198	16,475,528	0.3%	
Total	313,628	\$5,529,546,142	100.0%	
Homeowners' exemp	tions are re	imbursed by the st	ate.	

Assessed Value by Base Year					
(Secured Roll)					
			% of		
Prop 13	Assessment	Gross Assessed	Secured		
Base Year	Count	Value	Roll		
2007	106,538	\$46,606,785,734	20.1%		
2006	116,246	45,778,262,840	19.7%		
2005	92,303	30,606,585,552	13.2%		
2004	76,145	20,101,791,842	8.7%		
2003	56,510	13,859,563,301	6.0%		
2002	43,769	10,044,999,964	4.3%		
2001	36,556	8,172,700,449	3.5%		
2000	34,147	7,273,345,878	3.1%		
1999	29,012	5,591,603,955	2.4%		
1998	22,862	4,644,725,509	2.0%		
1997	17,658	2,880,628,069	1.2%		
1996	17,697	2,807,152,352	1.2%		
1995	15,756	2,811,698,826	1.2%		
1994	13,348	2,505,165,353	1.1%		
1993	12,565	2,596,990,034	1.1%		
1992	11,403	2,251,044,422	1.0%		
1991	14,585	2,846,450,870	1.2%		
1990	16,450	3,219,895,819	1.4%		
1989	14,107	2,880,403,974	1.2%		
1988	11,125	2,358,645,767	1.0%		
1987	10,023	1,811,647,229	0.8%		
1986	10,192	1,204,042,675	0.5%		
1985	8,244	999,739,025	0.4%		
1984	7,593	921,799,971	0.4%		
1983	4,757	574,119,582	0.2%		
1982	5,054	673,378,980	0.3%		
1981	5,065	667,584,084	0.3%		
1980	6,071	784,226,154	0.3%		
1979	5,283	525,548,205	0.2%		
1978	6,778	765,384,304	0.3%		
1977	5,011	382,981,390	0.2%		
1976	3,619	273,038,462	0.1%		
1975	41,074	2,574,254,526	1.1%		
Total	877,546	\$231,996,185,097	100.0%		

#### **PROPOSITION 8**

Proposition 8, enacted in 1978, requires the Assessor to annually enroll either a property's Proposition 13 value (factored for inflation no more than 2% annually) or its current market value as of January 1 (lien date) of each year, whichever is less. When the current market value replaces the higher Proposition 13 value on the roll, that lower value is commonly referred to as a "Prop. 8 Value." For the 2007 tax year, a total of 31,333 assessments were valued at reduced amounts in accordance with Proposition 8.

**Assessment Appeals by Fiscal Year** 

**Appeals** 

2.909

2,476

2,733

Total

**Assessments** 

920.555

896,998

859,413

831.610

791,348

766,964

718.765

690,694

673,939

664,081

657,519

649,237

% of Total

0.3%

0.3%

0.3%

0.3%

0.4%

0.4%

0.5%

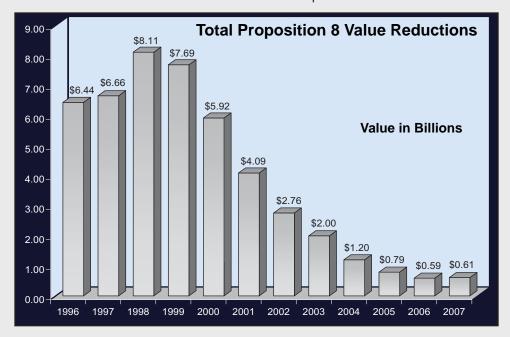
0.6%

1.2%

3.1%

3.5%

4.1%



Year

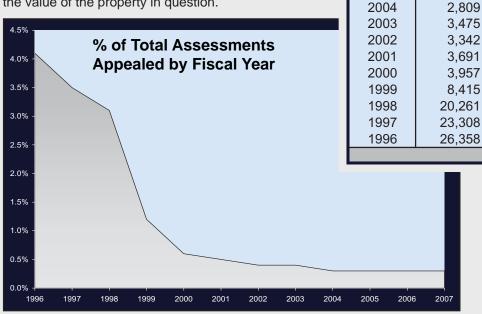
2007

2006

2005

#### ASSESSMENT APPEALS

Taxpayers have the right to appeal their property's valuation. There are two independent Assessment Appeals Boards to handle differences in opinion of values between taxpayer and Assessor. Each is composed of three private citizens appointed by the County Board of Supervisors. They consider all evidence presented by the property owner and the Assessor's Office at a formal hearing. The Appeals Board then determines the value of the property in question.



#### RECORDER

The Recorder's Office is responsible for examining, recording, imaging, indexing and archiving all official records recorded and filed within Riverside County. This includes maintaining custody of permanent records and providing public access to information regarding land and land ownership. Official records are open for public viewing and copies are available for purchase.

California law governs which documents may be recorded with the County Recorder.

Documentary transfer tax may be due when an interest in real property is conveyed. It is collected by the Recorder at the time of recording. A documentary transfer tax declaration must appear on each conveyance. For more information, visit our website at www.riversideacr.com.

Recorded documents are considered public records and are available for public viewing. Documents are indexed by the names of the principal parties and by the type of document. To locate a document, the name of at least one party or the type of document and the year of recording are required. The general index also contains Tract Maps, Parcel Maps, Survey Records, and Assessment Districts. The public may search the indexes and view the documents at no charge.

Real property records, dating back to 1893, can be found alphabetically by the names of the parties identified on the documents. Individuals may search the indexes from 1893 through 1975 on microfilm/microfiche, while the indexes from 1976 onward can be searched via computer.

Document images from 1893 through 1997 are available on microfilm/microfiche, while document images from 1998 onward are digitized and available via computer.

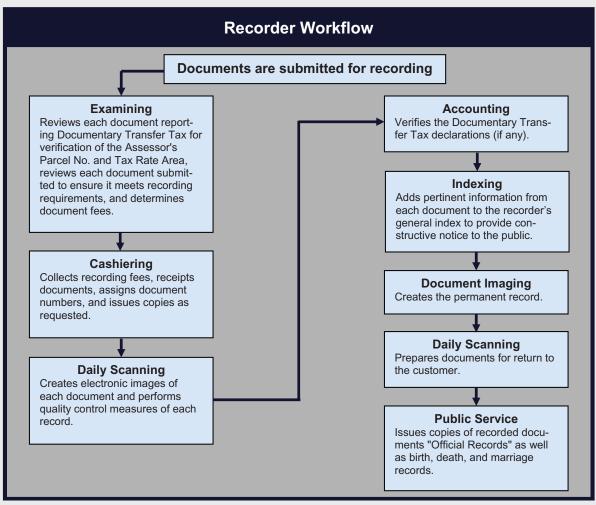
The Recorder is also the local registrar of marriages and maintains copies of certificates for all births, deaths, and marriages that occur in Riverside County. Copies of these vital records are available for purchase.

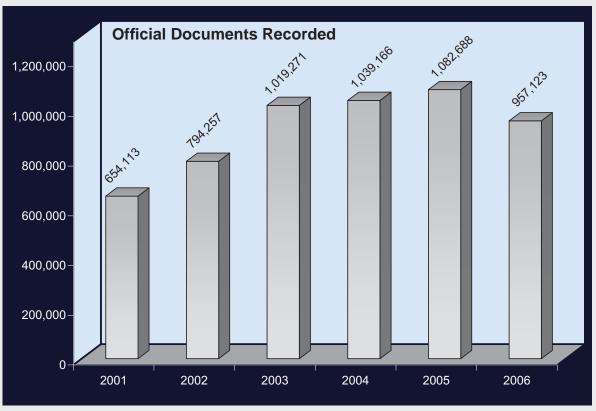
The number of official records recorded decreased 11.6% from calendar year 2005 to calendar year 2006; the number of vital record copies issued increased 8.1% during this same period of time.

Recorder Overview Calendar Year				
	2006	2005		
Official Records Recorded Vital Record Copies Issued Official Record Copies Issued	957,123 88,640 35,319	1,082,688 82,015 35,691		

#### Examples of some common types of recorded documents:

- Real Property Ownership Records
   Deeds
   Leases
   Subleases
- Financial Documents
   Deeds of Trust
   Reconveyances
   Notices of Default
   Financing Documents
- Maps
   Parcel Maps
   Tract Maps
- Declarations of Homestead
- Federal, State and County Tax Liens
- Mechanics' Liens
- Mining Claims
   Notices of Location
   Proofs of Labor
- Powers of Attorney





#### COUNTY CLERK

The County Clerk is responsible for a variety of services, including issuing marriage licenses, conducting civil marriage ceremonies, and registering notary public commissions. It accepts fictitious business name statements, proofs of publication of such statements and withdrawal of partnership statements for filing. The County Clerk also facilitates the processing of U. S. passport applications.

The number one goal of the County Clerk is customer service.

County	Clark	Services:
Country	CIEIN	Sei vices.

- Files fictitious business name statements
- Files statements of abandonment of use of fictitious business name
- Files withdrawals from partnerships operating under fictitious business names
- Issues public marriage licenses
- Issues confidential marriage licenses
- Performs civil marriage ceremonies (by appointment only)
- Provides certified copies of confidential marriage licenses (with proper identification)
- Registers notary public oaths and commissions
- Authenticates notary public signatures
- Processes U.S. passport applications
- Receives negative declarations, notices of determination and notices of exemption
- Receives admitted surety insurer statements
- Files surety insurer powers of attorney
- Maintains roster of elected and appointed county officials
- Files Grand Jury final reports

County Clerk Statistics Calendar Year			
	2006	2005	
Public Marriage Licenses	8,309	8,134	
Confidential Marriage Licenses	1,062	1,162	
Marriage Ceremonies	2,472	2,278	
Fictitious Business Names	21,987	19,667	
Notary Public Registrations	4,691	5,382	
Passport Applications Processed	8,308	6,472	
Fish & Game Filings	2,275	2,032	

The public may be unaware of our "Deputy Marriage Commissioner for the Day" service. This allows an individual to legally perform the marriage ceremony at a friend's or family member's wedding. Last year several individuals took advantage of this very personal service. We provide this service on a walk-in basis.

We have expanded our ceremony services to our downtown location at the CAC. We also have ceremonies twice a week on Wednesdays and Fridays in our Hemet office, but occasionally accommodate customers on off-days. Our Indio, Gateway, and Hemet offices have dedicated wedding rooms to provide this service. As an added convenience to the public, the Gateway branch office is open the second and fourth Saturdays of the month for wedding ceremonies. The public enjoy the Gateway ceremony room which is very spacious and decorated tastefully. The busiest ceremony day of the year is February 14th. We book up every year for this day even when we doubled the space we use with additional rooms.



#### RECORDS MANAGEMENT AND ARCHIVES PROGRAM

The Records Management and Archives Program provides specialized records management services which include off-site records storage, document imaging and microfilming in accordance with ANSI\AIIM standards, assistance in creating and implementing records retention schedules, educational workshops, and planning a centralized County Archives.

Records Management and				
Archives Program Statistics				
For the Fiscal Year E				
	2007	itities 2006		
	2007	2000		
Archives Services				
RRS Established	26	7		
RRS Developed	19	0		
RRS Updated	2	0		
RRS Being Developed	20	19		
Computer Output Microfilm				
Masters	32,292	39,951		
Duplicates	67,292	104,767		
Document Imaging				
Pages Microfilmed	1,223,305	1,665,639		
Images Converted	6,593,307	7,079,937		
Boxes Shredded	247	399		
Jobs Processed	270	339		
Preservation Project:				
Rollfilm Audited	2,239	1,723		
Surrogate Masters	2,229	1,666		
Intermediate Masters	2,183	1,655		
Working Copies	2,109	1,193		
Photo Lab				
Rolls Developed	66	422		
Prints Made	5,942	17,209		
Records Center				
Storage Boxes	132,217	136,650		
Deliveries	4,102	4,701		
Retrievals/Refilings	51,530	69,730		
Indexing Boxes/Files	159,471	254,962		
Boxes Shredded	1,409	9,015		
Work Orders	5,944	7,052		

Records Management is comprised of the following five service units:

#### **Archives Services**

- Identification and protection of records of long term value
- Archival processing of records
- Assist County departments in development of records retention schedules (RRS)
- Establishment of a County Archives

#### **Computer Output Microfilm (COM) Services**

- Computer output online from County mainframe
- Computer output offline from County departments

#### **Document Imaging Services**

- Source document microfilming, processing and duplicating
- Converting scanned images to microfilm
- Capability to scan source documents and maps
- Microfilm storage and preservation consulting
- · Cost benefit analyis of microfilming

#### Preservation:

- Auditing and maintaining master rollfilm
- Preservation of records of permanent value
- Creation of appropriate surrogate copies as required
- Archival processing of microfilmed images

#### Photo Lab Services (Photo Lab services discontinued April 30, 2007)\*

- Color prints and black and white prints
- Print sizes range from 4" X 6" to 12" X 18"
- Film supplies

#### **Records Center Services**

- Off-site records storage
- Document retrieval
- Security shredding
- Records management training and consulting
- Education classes
- Customized bar coding
- Online Access
- Assist County departments in implementation of records retention schedules (RRS)

\*The Photo Lab Service was discontinued as part of the restructuring of the Records Management and Archives Program and the fact that the evolving digital technology made this service obsolete.

#### **CONTACT INFORMATION**

#### For information about Riverside County assessments:

Public Information and Ownership	(951) 955-6200
Real Property (land and improvements)	(951) 955-6200
Business Personal Property	(951) 955-6210
Homeowners' Property Tax Exemptions	(951) 955-6200
All Other Property Tax Exemptions	(951) 486-6919
Change in Ownership Issues	(951) 955-6200
Mapping	(951) 955-0400
Assessment Appeals	(951) 955-1060
Administration	(951) 486-7450

ACR Web Site: www.riversideacr.com
Property Tax Portal: www.riversidetaxinfo.com
Email: accrmail@co.riverside.ca.us

For information regarding a tax bill, payment, delinquency or the phone number of the appropriate agency to contact about a special assessment, contact:

County of Riverside Tax Collector (951) 955-3900

For detailed information on a special assessment, call the appropriate agency's phone number (on the tax bill) or contact the Auditor-Controller's office at (951) 955-3800.

#### Assessor's Voice Response System:

Through this system, which is available 24 hours a day, you may:

- · Change your mailing address
- Obtain assessment and tax payment information
- Request forms for Assessment Appeals
- Make request to review property value
- Obtain information regarding Exemptions
- Transfer base year values for seniors and displaced property owners

You may also get information on Assessor's office locations and hours. For the metropolitan Riverside area, call (951) 955-6200; outside this area, but within the (951) and (760) area codes, call (800) 746-1544. To speak with a technician, you must call during regular phone service hours, Monday thru Friday from 8am to 4:30pm.

#### For information about Riverside County Clerk-Recorder Services:

General Public Information (951) 486-7000

ACR Web Site: www.riversideacr.com accrmail@co.riverside.ca.us

Certified copies can be ordered through our website using Visa, American Express or MasterCard credit cards only.

 Birth Certificates
 (951) 486-7000

 Death Certificates
 (951) 486-7000

 Marriage Certificates
 (951) 486-7000

Wedding appointments are required. To schedule an appointment, call the applicable number:

Riverside (Moreno Valley) (951) 486-7406 Indio (760) 863-7490

Calendar - Dates to Note		
January 1	Lien Date - the date when taxes for the next fiscal year become a lien on the property.	
February 14	Valentine's Day - the busiest wedding day of the year.	
February 15*	Exemptions Claims Deadline - this is the deadline for filing exemption claims, including homeowners, disabled veterans and non-profit exemptions.	
April 1	Due Date - Business personal property, aircraft and boat statements.	
April 10*	Last day to pay 2nd installment of property taxes without penalty.	
May 7*	Last day to timely file a business personal property statement without penalty.	
July 2 - Nov 30*	Taxpayers may file a formal assessment appeal with the Clerk of the Board of Supervisors to reduce the assessed value of property.	
August 31*	Regular roll unsecured taxes due. Last day to pay without penalty.	
December 10*	Last day to pay 1st installment of property taxes without penalty.	
December 31	Last day to file a Decline-in-Value Reassessment Application to request a review of assessed value for the preceding lien date (January 1, 2007).	

\*If date falls on weekend or holiday, deadline is extended to the next business day.

#### **United We Stand**



WE SALUTE THE SOLDIERS WHO BRAVELY SERVE OUR COUNTRY

# Office of the Assessor-County Clerk-Recorder

Larry W. Ward, Assessor-County Clerk-Recorder 2724 Gateway Dr. Riverside, CA 92507-0918

# **Board of Supervisors** County of Riverside

Bob Buster, District 1

John F. Tavaglione, District 2 Jeff Stone, District 3

Marion Ashley, District 5 Roy Wilson, District 4

# County Executive Office

Larry Parrish, County Executive Officer

