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Intro:

We at the Government Watch group want to inform the residents of San Mateo County that the San Mateo County Assessor's Office has been mismanaged over the last ten years by Mark Church and Jim Irizarry. This mismanagement has wasted tax payer money by spending upwards of 60 million dollars on an unneeded computer system and has also tied the hands of churches and non-profits in San Mateo County by charging them taxes that they do not need to pay.

Regarding the 60 million dollar computer system that is less efficient than the previous system paid for decades ago, there are some interesting facts that the public should know. During the lock down in 2020, the workers of the Assessor's Office, like many of us, were required to work remotely. They did this using the old computer system previously paid for. During this time, the Assessor's Office closed the roll in record time, two years in a row. Now comes the "new and improved system"; the new system, three years after it was developed, is still riddled with bugs in its software.

Our tax payer money is now being lost in two ways: one, from the initial development of the new system; and two, from the correction of many errors in this grossly inefficient system. To make constant corrections, these computer system vendors now have their own cubicles and they spend their time fixing their poorly designed system with tax payer money. This situation is unfortunately a win for the developers of the computer system and a loss for the taxpayers.

Therefore, the question remains: **how long will this misuse of your tax dollars go?** Regarding the churches and the non-profits, it is very important that they are told in due time what taxes they are not required to pay. Under Mark Church and Jim Irizarry, it routinely takes four years before these non-profit organizations are given their true tax burden necessitating the unneeded payment of taxes in the meantime. This gravely impacts their ability to make hiring decisions and carry on operations in their own way. We are told that this process in other counties takes one year at most, not the routine four years as done under Irizarry and Church. That's four years of an organization paying taxes they shouldn't have to pay.

What can be done about this?

Pass on this information and talk to your representative on the Board of Supervisors that oversees the Assessor's Office.

Stay in touch with this information source.

Summary of Operational and Technology Failures in the Assessor's Office

Employees within the Assessor's Office have growing concerns that recent technology investments and management decisions have significantly reduced the office's effectiveness, resulting in operational breakdowns, increased costs, and negative impacts to taxpayers.

While modernization efforts were intended to improve efficiency, the current system has, in practice, created widespread issues that have not been adequately addressed.

Overspending on county database software

Subject: from APAS system

1. As recently as 3/17/2026, Jim Irizarry requested an additional \$2,746,620 of Taxpayers' money for repairs to the Assessor's custom database. To date, the Assessor has spent over \$70,000,000 on failed database software that only needs to store data and perform basic arithmetic math functions. This dysfunctional database is not only consuming continual repair costs but is costing millions of dollars in Assessor Staff time failures but preventing revenue or causing unnecessary refunds due to statute of limitations missed assessments. Jim has spent a total of over \$70M on this custom database and has shifted revenue-generating staff and appraisers to full time positions working on and around database bugs. (See BOS Agenda attached.) ????

37 California Counties have successfully purchased and used a database developed for California Property Tax. This database, Megabyte, can be licensed for

approximately \$500,000 which includes ongoing support and training. Two counties that are larger than San Mateo County, Fresno and San Joaquin use the Megabyte software. Fresno has an international airport, oil, and agriculture like San Mateo County. In the unlikely situation that Megabyte cannot supply San Mateo County with a working database, Los Angeles could be approached to purchase theirs.

Symptom of overspending on AI:

2. C3AI

Ask Christine about the Sheriff terminating C3AI and hiring a new company after losing millions.

Breakdown in basic operations

Core functions of the office—such as processing deeds, assessing new construction, and maintaining accurate records—have experienced significant delays and inconsistencies:

- January 2026, the office was behind by more than 11,000 recorded deeds for 2025, resulting in property transfers not being reflected in a timely manner

- Former property owners continued receiving tax bills after selling their properties, leading to confusion and complaints to the Tax Collector

- Newly constructed properties, including ADUs, have gone unassessed or incorrectly assessed, with some only discovered incidentally rather than through systematic review

These issues indicate a loss of control over fundamental assessment responsibilities.

System-driven errors with direct taxpayer impact

The implementation of the new system has introduced large-scale errors affecting taxpayers:

- For two consecutive years, the system incorrectly applied multiple exemptions to more than 10,000 parcels that did not qualify
 - In one year, attempts to correct the issue required sending thousands of additional notices to recover lost revenue, creating confusion and frustration among taxpayers
 - In another year, the issue was not corrected in the same way, resulting in potential lost revenue remaining uncollected
- In addition, there have been cases where individual taxpayers were billed tens of thousands of dollars in taxes they did not owe due to assessment or system errors, requiring significant effort to resolve.

Inefficiencies increasing workload rather than reducing it

Instead of improving productivity, system implementation has created avoidable work:

- Staff identified and documented permits that did not require annual construction questionnaires

- Despite this, the system generated and mailed thousands of unnecessary notices

- This resulted in direct mailing costs and a surge in taxpayer inquiries, requiring staff to spend additional time responding to issues that should not have occurred

Rising costs without corresponding benefit

The financial cost of the new system has increased significantly:

- The system requires millions of dollars annually to maintain

- The IT department has grown larger than core appraisal staff

- Despite increased staffing and cost, system issues persist and resolution timelines remain slow

The prior system required significantly less overhead and did not create comparable operational disruptions.

Vendor dependence and unresolved data concerns

The office is now heavily reliant on third-party platforms such as Salesforce:

- Staff have limited visibility into how data is stored, secured, or managed

- There is uncertainty regarding exposure to outages or service disruptions tied to cloud infrastructure
- Licensing costs exceed \$100 per user, with additional spending proposed for expanded features

Unfulfilled technology promises

Contracts for AI-assisted tools have not delivered expected results:

- Promised tools intended to support appraisal work are reportedly years behind schedule
- Staff have not seen meaningful implementation or productivity gains
- Concerns are heightened by broader issues reported in connection with vendors such as C3.ai

Resource constraints and backlog driven by spending decisions

Despite increasing technology expenditures:

- The office has struggled to allocate sufficient staffing to core assessment functions
- Backlogs in processing and valuation have persisted for extended periods

- Staff have raised concerns about missed assessments and uncollected revenue, with no comprehensive accounting of the scope of these issues

Inconsistent prioritization and delayed response to known issues

Staff have raised concerns about operational needs over time, including the need for additional staffing to address backlogs.

- These issues persisted for extended periods without resolution
- When additional staffing resources were eventually allocated, significant backlogs were reduced in a relatively short timeframe
- However, it is unclear if these issues were actually resolved and properly processed or if it was some sort of mass sign off, leading to more missed assessments

This has led to internal concerns about how and when operational priorities are addressed.

Additional Examples of Mismanagement within the Assessor's Office

- Jim Irizzary requires professional staff to perform data entry at a cost of \$50-\$120 per hour rather than hire data entry clerks like other Counties. Staff is spending at least 10X the amount of time uploading information into the database compared to the prior system. This dysfunctional database is not only generating continual direct repair expenses but is

costing millions of dollars in Assessor Staff lost time preventing revenue generation and causing unnecessary refunds due to statute of limitations missed assessments.

- Thirty-seven of fifty-eight California Counties have successfully purchased and used a database developed for California Property Tax. This database, Megabyte, can be licensed for approximately \$500,000 which includes ongoing support and training. Two counties that are larger than San Mateo County, Fresno and San Joaquin use Megabyte Software. One larger County, Fresno, has an international airport, oil, and agriculture like San Mateo County. In the unlikely situation that Megabyte cannot supply San Mateo County with a working database, Los Angeles could be approached to purchase theirs.

- In a recent State of California Practices Survey (Audit), San Mateo County passed but scored the worst among Bay Area Counties with 5 Areas of Correction.

- Alameda: 2

- Santa Clara:3

- San Francisco: 2

- Marin: 0

<https://boe.ca.gov/proptaxes/assessment-practices-survey-division/reports.htm>

- Jim refuses to implement a simple 'Fraud Alert' Program that almost all other Counties have to prevent people from losing their homes to criminals' fraudulent deeds. Almost every other county notifies homeowners when anything is recorded against their property.

- Jim delays the settlement of tax disputes. In the recently published Genentech case, he just approved refunds for the years 2000 through 2005. The Law in Revenue and Taxation Code Section 501 says that the Assessor is to assess promptly so that schools and other agencies can accurately project their budgets without surprise layoffs and other budget crises. In the Genentech case, Genetech did take these years to court. However, the court ruled in 2018 allowing the Assessor to spread these refunds over several years rather allow the school district to face a deluge of budget cut all at once as years 2005 through the 2026, 21 years of refunds, are about to be issued devastating their budget.

- Jim does not know that the Law says in Property Tax Rule 3 that the Assessor is only required to reach a value using “one” approach to value; yet, your commercial staff is doing double or triple the amount of work being paid unnecessary overtime?

- The Assessment Rolls are “closed” but not “complete. Revenue is lost by coding CIP (construction in progress) as “not started” just to get the work items off of the list, which is often not accurate. Staff must go back in the following year to complete this backlog.

- New Construction is not completed correctly or timely in APAS. Appraisers have to go back to redo the work after “roll closed” doubling & tripling the work load: Taxpayers are paying millions of dollars in unnecessary overtime.

- Currently, there are approximately 5,000 unprocessed deeds going back to early 2025, holding up millions in tax dollars and creating tax bills that do not have the correct ownership and incorrect old values. Does Jim know that within the last month, one taxpayer did not have to pay \$45,000 in taxes because the bill was issued after the legal deadline. (Attorney: Chelsea Suttman)

- Exemption 1st filings. Working on 2022 due to short staff still. Takes approximately 1 week to process 2 exemptions. Will result in large refunds covering multiple years. Meaning schools have to give back tax dollars

- Bottleneck at Jim and Mark Church's desks approving roll corrections. Takes months and multiple revisions to get approved. The County must pay 9% / year interest added to refunds.

- Chiefs and Principals have no real power as Jim has to approve EVERYTHING including changing desks.

- Management is given recruitment selections from chiefs and principals. Due to Mark going back and "vetting" EVERYONE not just the top choices we lose out on top selections because they take other jobs.

- In November, 2025, there were 40 vacancies throughout the Assessor-Clerk-Recorder-Election Department. In December 2025, there was only a recruitment for clerical staff. Right about the time Jim announced his candidacy, many more vacancies started being filled. 3 new appraisers were hired from a 2-year-old recruitment list. Generally, these county lists are only good for 6 – 9 months. Inefficient staffing led to massive overtime and exhausted staff. In order to offset the excessive overtime costs, budgeted monies for the vacant positions were used. Most of the Election staff are doing the jobs of 2 people.

- In Spring 2025, Alicia Garcia filed a lawsuit against Jim, Mark Church and Julietta Fernandez. A few of the charges are for racial, disability and gender discrimination in addition to horrible bullying within the office. These three people run the office like their private kingdom. Due to the rampant bullying, we have lost so many people and so much institutional knowledge. Many chose to retire, rather than continuing in this hostile

work environment. The most recent “retirement” was due to bullying on the first floor in the Recorder’s Unit. She worked in our office for 20 years and 24 years with the County. (See the attached lawsuit.)

- A few years ago, a 60-plus old female supervisor in the Recorder’s Unit was working out of class as a manager meaning she was filling in for a higher position temporarily. This included higher pay, but with over 25 years of experience in the field it was deserved. Well, she fell at home and hurt her leg. She had to go to physical therapy after work hours in the South Bay. She asked Jim if she could change her hours to start 30 minutes earlier and leave 30 minutes earlier in order to get to her doctor appointment. Jim denied it so she went to HR for this ADA accommodation. They agreed with her. Next thing, Jim demotes her back to her old supervisor position.

Conclusion

Taken together, these issues suggest that the office is not currently functioning as an effective or reliable assessor’s operation as well as the other units.

Rather than improving efficiency, recent technology investments and management decisions have contributed to:

- Reduced accuracy in assessments
- Increased operational costs
- Growing backlogs and missed work
- Direct financial and administrative impacts on taxpayers

Employees remain supportive of modernization and public service, but there is concern that without significant changes in management, oversight, accountability, and implementation strategy, these issues will continue to affect both staff performance and public trust.