



# Work and Performance Plan FY2020 (OTC)

---

Neal Dixon, Office of the Tax Collector



## Key Initiative #1 -- Refine Foreclosure Strategy to Increase Efficiency and Collections

**Link to Strategic Business Plan:**

Yes

**Description:**

Increase program resource capacity to fully optimize the program and increase collections resulting from the foreclosure policy.

**Rationale:**

Currently, the OTC maintains a high collection rate, but there is opportunity to increase collections with a refined foreclosure process.

**Completion Date:**

The expected completion date is Q4 FY 2020.

**Updates/Project Milestones:**

- Q1: Refine work processes.
- Q2: Recruit, on-board, and train new Deputy Tax Collectors.
- Q2: Conduct vendor conference.
- Q3: Partner with legal and real estate services providers for process improvements.
- Q3: Establish partner liaisons with county departments.

**Outcomes/Measures:**

- Increase number of foreclosures completed by 20% from previous year.
- Increase number of referrals to legal vendors by 20% from previous year.
- Increase engagement with potential bidders at tax sales and/or post-sale bidding process by providing written resources at sales and administering surveys.



## Key Initiative #2 -- Implement a Medic Collection Strategy

**Link to Strategic Business Plan:**

Yes

**Description:**

Partner with Medic to design and establish a collection strategy that utilizes tax collection tactics under the direction of the Tax Collector to collect delinquent Medic bills.

**Rationale:**

Utilize tax collection techniques to reduce delinquency enabling flexibility regarding Medic charges, county subsidies, and other budgeting opportunities.

**Completion Date:**

The expected completion date is Q4 FY 2020.

**Updates/Project Milestones:**

- Q1: Work with the party responsible for creating and implementing a Memorandum of Understanding (MOU) for program governance.
- Q1: Create Medic Collection Strategy.
- Q2: Identify and integrate collections system to administer Medic collections.
- Q2: Recruit, on-board, and train new Assistant Fiscal Analyst and Deputy Tax Collectors.
- Q2: Develop and implement a public communications plan.
- Q4: Improve Medic collections through garnishments.
- Q4: Document workflow processes.

**Outcomes/Measures:**

- Establish a collections baseline for the year.



## Key Initiative #3 -- Utilize Tax Foreclosed Property for Affordable Housing

### Link to Strategic Business Plan:

Yes

### Description:

Partner with organizations and other government agencies to use foreclosed property for affordable housing purposes. This will be accomplished by partnering with organizations and other governmental agencies whose clients meet specific income and housing need criteria to acquire and transfer property to meet housing needs using the foreclosure process. This is a pilot program.

### Rationale:

The foreclosure strategy presents a unique opportunity to partner with organizations and agencies to use foreclosed property for affordable housing. The County is empowered by law to take actions for the purpose of providing affordable housing to people in need of it. This is a portion of an overall enterprise strategy to provide affordable housing that utilizes innovative tactics to contribute to the enterprise solution.

### Completion Date:

The expected completion date is Q4 FY 2020.

### Updates/Project Milestones:

- Q1: Establish workflow processes.
- Q2: Adopt and implement affordable housing strategy policies and documents.
- Q2: Modify the Foreclosure Acquisition Program Capital Project Ordinance to permit the funding to be used for affordable housing in addition to foreclosure.
- Q2: Recruit, on-board, and train new Deputy Tax Collector.
- Q3: Maintain communications plan.
- Q4: Refine tracking, measures, and reports to establish performance baseline.
- Q4: Explore enhancements to web page.

### Outcomes/Measures:

- Establish a performance baseline for the year.
- Enlist organizations/agencies as partners for strategy.
- Qualify organizations/agencies based on established policy requirements.
- Partner with organizations/agencies to use property for affordable housing.



## Key Initiative #4 -- Explore Resource Alignment

**Link to Strategic Business Plan:**

No

**Description:**

With the addition of 8 full time staff positions, the OTC will consider a departmental realignment in order to determine the best reporting structure for its units. Cross training will be developed and provided to Property Tax Collections and Business Tax Collections staff with congruent positions to maximize department resources and effectively handle workload. The OTC will also realign unit level and departmental processes to address its new vision statement and continue to evolve its collections tactics to ensure it produces effective results and align with best practices.

**Rationale:**

In order to maximize the enterprise's return on investment for the 8 additional human capital resources included in the FY2020 budget, the OTC seeks to utilize new and current resources to their maximum capacities. The OTC also seeks to determine the best way to align its work processes and policies to meet its visionary goal to be one of the top tax collections office in the nation by 2025.

**Completion Date:**

The expected completion date is Q4 FY 2020.

**Updates/Project Milestones:**

- Q1: Analyze resource alignment within the suite.
- Q1: If changes warranted, develop alignment plan including seating chart, organizational changes, and workstation changes.
- Q1: Analyze placement of 8 positions received in FY2020 budget.
- Q2: Develop and implement a communication plan to inform staff and other county stakeholders of changes.
- Q4: Implement changes and modify business processes accordingly.
- Q4: Facilitate required physical changes to suite to accommodate human capital and work process changes.
- Q4: Explore and implement work processes to align with achievement of departmental vision.

**Outcomes/Measures:**

- Maximize office configuration.
- Achieve optimum employee to supervisor ratio.
- Develop 3 potential resource alignment plans for consideration and implement the optimal plan.



## Key Initiative #5 -- Explore Alternative Bankruptcy Attorney Options

**Link to Strategic Business Plan:**

No

**Description:**

Evaluate alternative options within current contractual agreements and other options, including within the enterprise structure to determine bankruptcy attorney best practices and procedures.

**Rationale:**

With establishment of the new Mecklenburg County legal department, there is an opportunity to determine if the Office of the Tax Collector should continue to utilize its current contract legal services providers for bankruptcy, or partner with the county's new legal department to provide these services. The latter option does not include clerical/administrative support for day-to-day processes.

**Completion Date:**

The expected completion date is the date established by the Office of Management and Budget to submit FY2021 budget requests.

**Updates/Project Milestones:**

- Q1: Review attorney duties needed by the OTC.
- Q2: Determine if current legal service provider's contract provide for all needed attorney duties.
- Q3: Establish the volume of bankruptcy attorney services that is employed by the OTC.
- Q3: Evaluate and compare the cost to the OTC for contract bankruptcy legal services verses cost of using county legal department services.
- Q4: Partner with the county's legal department to research an option for bankruptcy legal services to be included in FY2021 budget request.

**Outcomes/Measures:**

End of year reporting ONLY

- Brief statement on if the project addressed the issue it was intended to address. If so, how?
- Statement on if project was completed at or below budget (update at end of fiscal year). If not, why?
- Statement on whether or not performance metric goals were met.



## Key Initiative #6 -- Gross Receipts Tax System Replacement

**Link to Strategic Business Plan:**

No

**Description:**

The legacy gross receipts tax system has been approved for replacement. The Request for Proposal (RFP) process was completed and a contract with a vendor has been approved. The project began in Q1 of FY 2016. The project is scheduled to end in FY 2020.

**Rationale:**

This initiative is a continuation from FY 2019. Approximately \$110 Million is collected annually through the thirteen-year-old legacy system. Due to the complexity of the current system, it requires daily support by a developer to maintain the system. It is supported by one full-time contractor. The legacy system does not interface well with current software such as Windows10, GIS Tax Collections System, Advantage Finance System, and others. A new system is expected to remedy the issues that have developed as the legacy system nears the end of its lifecycle.

**Completion Date:**

The expected go-live date for the new gross receipts tax system may change dependent on vendor progress.

**Updates/Project Milestones:**

- Execute public relations outreach to affected taxpayers.
- Complete user testing and training (UAT).
- Go live.
- Completion of project implementation services.
- Establish protocol for long-term support.

**Outcomes/Measures:**

End of year reporting ONLY

- Brief statement on if the project addressed the issue it was intended to address. If so, how?
- Statement on if project was completed at or below budget (update at end of fiscal year). If not, why?
- Statement on whether or not performance metric goals were met.



## Key Initiative #7 -- Equity and Inclusion Initiative

**Link to Strategic Business Plan:**

No

**Description:**

Begin the implementation of the County's Equity Action Plan adopted in FY19.

**Rationale:**

To address the challenge for Mecklenburg County to become a stronger pro-equity organization, strategies must be implemented that enhance the work Mecklenburg County has already completed to promote equity and inclusion.

The County aims to build upon the current organizational diversity training and has partnered with the Government Alliance on Race and Equity (GARE) to create both an equity training curriculum for County staff and an Equity Action Toolkit. To continue to build the capacity of the organization, it is critical that the County approaches equity work holistically and enterprise wide to advance equity.

With the adoption of a three-year Equity Action Plan, FY20 will begin the implementation of year one action items identified for each Department. Please refer to the Equity Action Plan Accountability memo dated August 22, 2019 for Department specific action items.

**Completion Date:**

This is a multi-year initiative.

**Updates/Project Milestones:**

Refer to the Equity Action Plan Accountability memo dated August 22, 2019 from the Equity and Inclusion manager.

**Outcomes/Measures:**

Successful accomplishment of established Equity Action Plan milestones.