



**FY2020-2022 STRATEGIC BUSINESS PLAN**  
**County Assessor's Office**

Mecklenburg County, North Carolina





**Goal CAO.1 - Finalization of the 2019 Countywide Reappraisal**  
 Effectively finalize the 2019 countywide reappraisal; final accounting of the quality control process for appraisal, exemption, and appeal procedures by the CAO Quality Assurance team, as they pertain to the 2019 reappraisal; complete 2019 informal reviews and formal Board of Equalization and Review appeals.

**Objective CAO.1.1 - Analyze and report the quality control practices for the 2019 countywide reappraisal to ensure that best practices in performance and communication were used throughout the organization.**

**Strategy CAO.1.1.A - Enhance Quality Control**

<b>Actions</b>	Fiscal Years 2020, 2021, and 2022 1. Review parcels for listing accuracy as well as consistency among staff. 2. Review data entry for accuracy as well as consistency among staff 3. Review exemptions and deferments for accuracy as well as consistency among staff 4. Review and grade quantity of new construction based on IAAO standards. 5. Continue staff training. 6. Review and update existing Real Estate Policies and Procedures annually. 7. Create Assessment Analyst Policies and Procedures manual and update annually. 8. Perform quality control and statistical analysis to ensure proper valuation 9. Create and perform quality control pre-billing to reduce errors in the application of tax rates, special assessments, and valuation transfer	
<b>Performance Measure(s)</b>	CAO2054	Percentage of listings and new construction entries reviewed
	CAO2055	Percentage of exemptions and deferments reviewed
	CAO2056	Percentage of data entries reviewed

**Strategy CAO.1.1.B - Perform quality control to determine compliance and training needs**

<b>Actions</b>	Fiscal Years 2020, 2021, and 2022 1. Develop procedural manuals that support trainings provided by UNC School of Government, International Association of Assessing Officers (IAAO), and NC Department of Revenue. 2. Review field canvassed parcels, update procedure manual (new construction and newly hired), and monitor performance. 3. Perform the field canvassing of 1/6th of the county each year for listing accuracy (IAAO Standards). 4. Input of field canvas property record cards into the next revaluation file (2023) for analysis. 5. Implement the annual access to construction permits. 6. Meet the annual deadline of permit completion. 7. Perform the Quality Control/Quality Assurance of 3% of the field canvassed properties and new construction each year.	
<b>Performance Measure(s)</b>	CAO1009	Real Property Canvassing
	CAO2012	New construction assessment completion rate
	CAO2057	Percentage of field canvassed parcels reviewed

**Strategy CAO.1.1.C - Improve employee knowledge through the attainment of an International Association of Assessing Officers (IAAO) designations for all divisions within the County Assessor's Office.**

<b>Actions</b>	Fiscal Years 2020, 2021, and 2022 1. Include in the applicable employee's work plan the successful criteria for achieving an International Association of Assessing Officers (IAAO) designation 2. Track the success of the employee's performance 3. Provide a percentage increase in pay for the attainment of an International Association of Assessing Officers (IAAO) designation	
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Performance Measure(s)	CAO2058	Percentage of staff with International Association of Assessing Officers (IAAO) designation
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**Objective CAO.1.2 - Complete all BER formal appeals filed in relation to the 2019 countywide revaluation.**

Strategy CAO.1.2.A - Educate the public about the 2019 appeal process

Actions	Fiscal Year 2020, Fiscal Year 2021 1. Promote website usage for appeal filing 2. Continue to enhance website with various appeal information 3. Meet with community groups throughout the year to explain the appeal process
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Performance Measure(s)	CAO2026	Number of community group meetings
	CAO2029	Public awareness of revaluation

Strategy CAO.1.2.B - Close out the informal review process

Actions	Fiscal Years 2020 1. Complete all remaining informal reviews filed before May 18, 2020 2. Mail notices of value change for any informal reviews, allowing customers the opportunity to file to the BER within 30 days of notice
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Performance Measure(s)	
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Strategy CAO.1.2.C - Reduce redundancies and streamline processes of appeal flow

Actions	Fiscal Year 2020-2022 1. Monitor the flow and capacity of informal review requests, notification of results, and creation of Board of Equalization (BER) appeals as needed 2. Expedite the scheduling of BER appeals 3. Analyze and monitor tracking system of BER and Property Tax Commission (PTC) appeals, with a cyclical update of information. 4. Streamline processes with Information Technology Systems (ITS), Real Property Appraisal Groups, and Assessment Analysts. 5. Continually document processes and create procedures; update training manuals for staff. 6. Centralize appeal flow through Appeals Coordinator(s) 7. Analyze results timelines and results to create efficiencies.  *These measures are ongoing. The County Assessor's Office have annual appeals that are usually higher in the first three-years following a revaluation. As we move toward a four-year cycle, the department is creating an appeal team dedicated to this process.
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Performance Measure(s)	CAO2052	Number of BER Formal Appeals Remaining
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**Goal CAO.2 - A Countywide Reappraisal, Quality Control and Communication Strategy for the 2023 Revaluation**

**Objective CAO.2.1 - Prepare a resolution of 2023 countywide revaluation for adoption by the Mecklenburg Board of County Commissioners.**

**Strategy CAO.2.1.A - Develop, plan and schedule actions related to the 2023 Revaluation.**

<p>Actions</p>	<p>Fiscal Years 2020, 2021, and 2022</p> <ol style="list-style-type: none"> <li>1. Stratify areas of major review</li> <li>2. Request BOCC Adoption of the 2023 Revaluation</li> <li>3. Open the 2023 Revaluation file in the CAMA system</li> <li>4. Perform Data cleansing of the property characteristics</li> <li>5. Perform statistical analysis for Sales Ratios, COD, and PRD</li> <li>6. Perform Neighborhood delineation</li> <li>7. Collect Sales qualification and analysis</li> <li>8. Develop rates, depreciation and other valuation methodology; begin testing of said rates</li> <li>9. Perform the preliminary development of 2023 Schedule of Values</li> </ol> <p>*Most of the actions will flow in this sequence; however, some of these tasks are ongoing annually.</p> <p>FY 2020 Special Revaluation Fund \$1,000,000</p> <p>FY 2021 Special Revaluation Fund \$1,000,000</p> <p>FY 2022 Special Revaluation Fund \$1,000,000</p>
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<p>Performance Measure(s)</p>	<table border="0"> <tr> <td>CAO2017</td> <td>Creation of the performance test file</td> </tr> <tr> <td>CAO2018</td> <td>Creation of the Revaluation file (Production file)</td> </tr> </table>	CAO2017	Creation of the performance test file	CAO2018	Creation of the Revaluation file (Production file)
CAO2017	Creation of the performance test file				
CAO2018	Creation of the Revaluation file (Production file)				

**Strategy CAO.2.1.B - Mail sales verification letters to customer**

<p>Actions</p>	<p>Fiscal Years 2020, 2021, and 2022</p> <ol style="list-style-type: none"> <li>1. Send sales letters, income and cost letters to understand current markets, more accurate records, and to use</li> </ol>
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<p>Performance Measure(s)</p>	<table border="0"> <tr> <td>CAO2020</td> <td>Sales verification letter delivery rate</td> </tr> </table>	CAO2020	Sales verification letter delivery rate
CAO2020	Sales verification letter delivery rate		

**Strategy CAO.2.1.C - Educate the public about the 2023 Revaluation**

<p>Actions</p>	<p>Fiscal Year 2021, Fiscal Year 2022</p> <ol style="list-style-type: none"> <li>1. Promote website usage for information.</li> <li>2. Continue to enhance website with various information</li> <li>3. Meet with community groups throughout the year to explain the upcoming revaluation</li> </ol>
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Performance Measure(s)	CAO2026	Number of community group meetings
	CAO2029	Public awareness of revaluation
Strategy CAO.2.1.D - Educate the public about the 2023 appeal process		
Actions	Fiscal Year 2021, Fiscal Year 2022 1. Promote website usage for appeal filing 2. Continue to enhance website with various appeal information 3. Meet with community groups throughout the year to explain the appeal process	
Performance Measure(s)	CAO2026	Number of community group meetings
	CAO2029	Public awareness of revaluation



## Goal CAO.2 - A Countywide Reappraisal, Quality Control and Communication Strategy for the 2023 Revaluation

**Objective CAO.2.2 - Continue trainings that will ensure employees are proficient with all software and provide trainings for employees that is customer service focused**

Strategy CAO.2.2.A - Implement Resident Portal Strategy

Actions	Fiscal Year 2020 1. Complete a post revaluation review of CAO resident online portals for inquiries, informal appeals, property record card, and comparable sales used for 2019 revaluation. Plan any changes needed including any required funding. Include funding request and justification in FY21 budget  Total associated costs: To Be Determined. Goal = same or lower cost
	<b>Total associated costs: FY 2020 - FY 2022</b>
Performance Measure(s)	CAO2059      New Resident Portal Implemented
Comment	



<b>Goal CAO.3 - Strategically realign technology, business processes and software required to maintain the International Association of Assessing Officers (IAAO) Certificate of Excellence in Assessment Administration and industry best practices</b>	
<b>Objective CAO.3.1 - Maintain the Certificate of Excellence in Assessment Administration</b>	
Strategy CAO.3.1.A - Demonstrate that the County Assessor's Office uses best appraisal and assessment practices through a successful application with the International Association of Assessing Officers.	
<b>Actions</b>	Fiscal Years 2020, 2021, and 2022 1. Provide the International Association of Assessing Officers with a spreadsheet that shows the education of employees average at least 14 hours per appraiser professional per year over the five (5) year period. 2. Rewrite four chapters every five-year cycle in the Self-Evaluation Manual. 3. Prepare a summary of material changes since the last certification that includes changes to the following: (1). Significant new tax policy change (2). Significant changes in office technology (3). Significant changes in office management (4). Significant changes in the organization and staffing of the CAO  *The department will use the existing budget for this strategy
<b>Performance Measure(s)</b>	CAO2060                      Certificate of Excellence in Assessment Administration Achieved





**Goal CAO.3 - Strategically realign technology, business processes and software required to maintain the International Association of Assessing Officers (IAAO) Certificate of Excellence in Assessment Administration and industry best practices**

**Objective CAO.3.2 - Enhance technology security to meet County Information Technology Services requirements and maintain the best practices standards for the Certificate of Excellence in Assessment Administration**

There may be costs. We need the list of requirements from ITS to get quotes from the vendors.

**Strategy CAO.3.2.A - Implement system security strategy to meet County Information Technology Services requirements and industry best practices**

Actions	<p>Fiscal Year 2020</p> <p>1. Work with the County Information Technology Services to evaluate the security of the North Carolina Property Tax System (NCPTS) and AssessPro and communicate required changes to the system vendors for budget planning. Request any needed funds.</p> <p>Fiscal Year 2021</p> <p>1. Work with the County Information Technology Services and system vendors to implement the security enhancements needed for the North Carolina Property Tax System (NCPTS) and AssessPro software so they meet Information Technology Services (ITS) standards</p> <p>Proposed Measure(s)</p> <p>1. ITS will create a security specification for vendor applications. We will compare the current and future states of the applications to the specification.</p>
Performance Measure(s)	

**Strategy CAO.3.2.B - Implement field technology strategy**

Actions	<p>Fiscal Year 2020</p> <p>1. Plan and budget for field tablet use by appraisers and field canvassing teams</p> <p>Fiscal Year 2021</p> <p>1. Implement field use tablet solution including permit and CAMA system integration</p>
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**Total associated costs: FY 2020 - FY 2022**

Information Technology	Farragut [FY20 Change Order/Contract Increase]	\$15,000.00
Information Technology	Field Tablets (FY21 NEW)	\$160,500.00
Information Technology	Modria Portal [FY20 Change Order/Contract Increase]	\$13,500.00
Information Technology	Patriot Properties Inc [FY20 Change Order/Change Funding]	\$75,000.00

**Strategy CAO.3.2.C - Install an automated queuing system to support customer for the counter services**

Actions	<p>FY20</p> <p>1. Collaborate with the County Information Technology Department to having a customer service queuing system installed for the counter services</p> <p>2. Develop training procedures to ensure staff are knowledgeable on how to effectively utilize</p>
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	<p>the queuing system.</p> <p>*System will be funded with the Capital Project Resources (Tech Reserve). Information Technology Services estimated the cost of \$200,000 to implement this system.</p> <p>The cost of the current manual queuing system that will be ongoing if this project is not approved \$194,000. This number includes hiring 5 temporary employees to work with the current manual system and resources required to ensure we meet our customer service initiatives.</p>
Performance Measure(s)	<p>CAO1001 Customer Satisfaction Rating</p> <p>CAO2033 Walk-in volume</p> <p>CAO2061 Automated Queuing System Implemented</p>



**Goal CAO.4 - A redesign and improvement of the operational efficiencies within the Business and Personal Property Division**

**Objective CAO.4.1 - Redefine the current processes**  
 The CAO Personal Property Team will ensure that the County is being fairly and equitably valued and that all properties that are taxable are being valued

Strategy CAO.4.1.A - Streamline canvassing, compliance audit functions, and key processes

Actions	FY 2020	
	1. Implement new processes for canvassing, compliance, and audit functions by realigning the teams and areas of responsibility	
Performance Measure(s)	FY 2020- FY 2022	
	CAO1003	Personal Property Timely Assessment
	CAO1009	Real Property Canvassing
	1. Engage with internal and external customers in redefining processes to be streamlined	
	2. Implement new canvassing processes to ensure all of Mecklenburg County is canvassed within a 6-year period.	
3. Enforce the timeliness and completion of Listings both submitted and non-submitted		
4. Create and implement an audit process/program for businesses with an assessed value of 40,000 and under		
5. Confirm redefined process through enhanced Quality Control		

**Objective CAO.4.2 - Have an effective, efficient, fair, and equitable assessment of personal property**

Strategy CAO.4.2.A - Work with inside and outside vendors to ensure that Personal Property is using the most up to date and efficient software products/programs

Actions	FY 2021	
	1. Implement modified/newly developed software program that ties Tax Management Associates (TMA) BizWorks portal to the North Carolina Property Tax System (NCPTS)	
Performance Measure(s)	FY 2020 – FY 2022	
	CAO1003	Personal Property Timely Assessment
	1. Develop processes with new and/or updated software/programs to streamline processes	
	2. Modify/Develop Appeals ONLINE for Personal Property abstracts/accounts	
3. Streamline Extension Request process by making it ONLINE and user friendly for our customer		



<b>Goal CAO.4 - A redesign and improvement of the operational efficiencies within the Business and Personal Property Division</b>	
<b>Objective CAO.4.3 - Attain designations through the International Association of Assessing Officers and North Carolina Department of Revenues</b> Mentor and support those engaged in attaining a professional designation.	
Strategy CAO.4.3.A - Mentor and support team members wanting to attain a designation through either or both IAAO and NCAAO with the Business and Personal Property Division.	
Actions	<p>FY 2020</p> <ol style="list-style-type: none"> <li>Educate the staff on all aspects of personal property through education, on the job training and or cross training</li> </ol> <p>FY 2020 – FY 2022</p> <ol style="list-style-type: none"> <li>Encourage attainment of a designation through IAAO or NCAAO</li> <li>Attend classes and/or participate on Committees with IAAO and/or NCAAO</li> <li>Attend Conferences, Local Luncheons, Seminars and network to build relationships</li> </ol> <p>Proposed Measure(s)</p> <ol style="list-style-type: none"> <li>Percentage of an International Association of Assessing Officers (IAAO) designations and other professional designations within the County Assessor's Office</li> </ol>
	<b>Total associated costs: FY 2020 - FY 2022</b>
Performance Measure(s)	CAO2062                  Number of professional designations earned by staff
Comment	