



MeckACTs

Cabinet Member Workplan

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County Assessor-

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Section 1: Annual Goals

1. 2023 Reappraisal

Goal Alignment List your goal or the strategic priority that this goal will help achieve.

(SBP CAO.2) The 2023 Countywide Reappraisal (Real Property)

Goal Write a specific, measurable, attainable, relevant, and time-bound goal.

Complete the revaluation of residential and commercial properties for the 2023 Reappraisal, with an assessment quality goal of 100% of market value as prescribed by North Carolina General Statutes (NCGS) 105-283, 105-284, and 105-286

Rationale

Assessment Quality: Numerous processes and analyses need to be completed prior to the County Assessor's Office implementation of the Countywide 2023 Reappraisal. A statistically sound reappraisal requires intensive data collection and review, customer education, community awareness and quality data analysis prior to the creation of the 2023 valuations for Real Property. In addition, ongoing annual assessment processes involving new construction and exemption audits must continue schedule.

Action Steps List the actions/events that need to take place.

- Maintain the 2023 assessment database with the latest costs, rates, models and factors while purging outdated numeric grades, townhomes, condominiums, and residential neighborhoods. Ensure the systems attributes for valuation a Schedule of Values are in exact alignment with the primary support of the Information Systems (CAO-IS) team
- Acquire Commercial Data study to be included as part of the 2023 Real Property Schedule of Values
- Completion of the Schedule of Values and Draft Notice of Value for 2023 for timely review, questions and approval by management, Citizens Review Committee in preparation for the Board of County Commissioners meeting where it will be approved for the 2023 Revaluation
- Present the final draft of the 2023 Real Property Schedule of Values on the agenda of the Board of County Commissioners for approval
- Advertise and conduct statutorily required Public Hearing by September 7, 2022
- Adoption and Publication of the finalized 2023 Real Property Schedule of Values
- Perform timely commercial new construction valuation, sales analysis, land splits, canvassing and quality assurance and quality control activities

Evaluation Criteria What does success look like? How will you know when this goal is achieved?

- 2023 Schedule of Values draft presented to the Clerk to the Board of County Commissioners by July 20, 2022
- Presentation of the 2023 Schedule of Values draft to the Board of County Commissioners by August 3, 2022
- Public Hearing on the 2023 Schedule of Values by September 7, 2022
- Adoption of the 2023 FINAL Schedule of Values by September 13, 2022
- Mail 2023 Revaluation Notices of Value by January 31, 2023

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2. Timely 2023 Revaluation Appeals

Goal Alignment List your goal or the strategic priority that this goal will help achieve.

(SBP CAO.2) 2023 Countywide Reappraisal (Real Property)

Goal Write a specific, measurable, attainable, relevant, and time-bound goal.

Complete timely 2023 Real Property Revaluation Appeals process

Rationale

Statutorily Required: The Notice of Value informs property owners of changes in tax value of their property since the last revaluation in 2019 and starts the clock on the "Appeal of Real Property" process for property owners. Both are statutorily required.

Action Steps List the actions/events that need to take place.

- Ensure proper intake, scheduling, tracking, monitoring and reporting of all Revaluation related appeals as supported by the Data Validation/Appeals team
- Coordinate the assessment appeals and related reporting for Real Property appeals generated information, to the Board of Equalization and Review and to the Property Tax Commission as supported by the Data Validation/Appeals team
- Conduct Quality Control and Assurance reviews of all Appeal adjustments data entry by both Real Property staff and Data Validation team
- Timely processing of all related BER and PTC Refunds currently in place from prior years as well as any generated from the 2023 Revaluation process according to 105-381, by Assessor's Office Business Manager and supported by Information Systems and Data Validation for reports review

Evaluation Criteria What does success look like? How will you know when this goal is achieved?

- Timely processing of the Informal reviews and BER appeals by Appraisers and Appeals team. Appeals tracking information provided in Real Time using Power BI Dashboard under development for September 2022 delivery, and Modria, the online appeals portal for Real Property
- The number of appeals received (scanned into OnBase)/the number of appeals mailed. (Percentage)
- The number of informal appeals closed YTD/ the number of appeals received= percentage of worked appeals
- Number of Formal Appeals Processed and Formal Appeals Remaining. (Count)
- Related Refunds from the appeals process are processed with no errors reducing the amount of time the customer must wait to receive payment. Exemplary FAST scores with Finance

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3. Create Training Path for Employees

Goal Alignment List your goal or the strategic priority that this goal will help achieve.

(SBP CAO.4) Redesign and Improvement of operational efficiencies within the CAO-Personal Property Division

Goal Write a specific, measurable, attainable, relevant, and time-bound goal.

STAFF REQUIRED TRAINING AND CERTIFICATIONS: Create training path for all Managers, Appraisers and Senior Appraisers to achieve and maintain required Certification or Designation through NC Department of Revenue or International Association of Assessing Officers for all personnel who require certification as part of their job description

Rationale

Required: Certification as a Certified Real Property Appraiser I or Personal Property Appraiser I is required within 1 educational two-year cycle. Advanced Certification as Certified Real Property Appraiser II (or equivalent experience) and Personal Property Appraiser II is required within 5 years. Advanced Certification, including additional skill-building workshops are required for Senior Personal Property Appraisers within 8 years. Allows the Assessor greater flexibility in staff participating in Board of Equalization and Review hearings, Property Tax Commission hearings and develops the needed skills to successfully conduct fair and equitable assessments on Real and Personal Property.

Action Steps List the actions/events that need to take place.

- Update and review all completed training for each staff member
- Utilize UNC School of Government interagency training calendar as well as the International Association of Assessing Officers training website to identify when required coursework is offered
- Ensure a mix of self-study, remote learning and in-person coursework based on the budget and the individual needs of each employee and the Assessor
- Document the training path, including timeline in coordination with the employee
- Establish alternate options for reinforcing learning such as study groups, open office hours and opportunities to review and re-test if needed for Appraisers to be successful in achieving a passing score on mandatory coursework
- Review with employee at least twice a year, or four times an appraisal coursework cycle to encourage and ensure all employees are provided resources to meet the goal

Evaluation Criteria What does success look like? How will you know when this goal is achieved?

- Appraisers passing required coursework as planned within each Fiscal year bringing them closer to the goal, which must be achieved by all Personal Property Appraisers and Personal Property Senior Appraisers currently on staff by end of 2026
- Real Property Appraisers and Senior Appraisers are required to be Real Property Certified Appraisers level I with Mass Appraisal experience and 30 hours of continuing education to maintain certification
- Each employee passing coursework scheduled during each review cycle. Number of cumulative passing hours completed should be equivalent of 1 passed 30-hour course per Appraiser per Review cycle while working to achieve certification beyond level I
- Count of International Association of Assessing Officers (IAAO) designation candidates. These

are people officially working toward an IAAO designation.

- Count of all employees with North Carolina Department of Revenue Certifications: Level 1, Level 2 and Level 3 for both Real and Personal Property
- NOTE: New Personal Property Appraisers or recently promoted Personal Property Appraisers will start their plan and have their own 5-year cycle based on their hire date

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4. Create Standard Operating Procedures

Goal Alignment List your goal or the strategic priority that this goal will help achieve.

(SBP CAO.4) Redesign and Improvement of operational efficiencies within the Personal Property Division

Goal Write a specific, measurable, attainable, relevant, and time-bound goal.

PERSONAL PROPERTY STANDARD OPERATING PROCEDURES: Create Standard Operating Procedures, Reference resources for staff as well as Training for Personal Property activity.

- Complete Registered Motor Vehicle (NCVTS) resources
- Audit for Business Personal Property
- Canvass for Business Personal Property

Rationale

Assessment Quality: Providing staff with standard procedures, quick reference resources and continuous training and feedback from Data Validation reviews will improve the overall valuation accuracy, customer interactions and statutory compliance for Registered Motor Vehicles, Audit, and Business Personal Property Canvassing.

Action Steps List the actions/events that need to take place.

- Identify all resources currently available for staff currently
- Review any Business Process Management Maps and identify any gaps in information or instruction
- Develop resources that are missing or incomplete
- Update resources that are incorrect or need updating
- Ensure that the information correlates to the Certificate of Excellence in Assessment Administration (CEAA) and adheres to best practices
- Compile resources and test with staff and fill out change control forms for the Assessor to sign.
- Work with Data Validation team to create trainings
- Roll out resources as they become available for existing staff
- Test training on existing staff and seek feedback in conjunction with Data Validation team
- Evaluate the process and staff's adherence using feedback from managers and Data Validation supervisor
- Refine process based on feedback received

Evaluation Criteria What does success look like? How will you know when this goal is achieved?

- Process documentation and training improvement and refinements will occur regularly. However, we seek feedback (surveys) for all trainings performed by Data Validation team, and as quality assurance activities are performed, we should see successful metrics in the areas in work product. Quality Assurance metrics on Registered Motor Vehicles Valuation, Situs, and other elements will be reported.
- What is the overall Registered Motor Vehicle valuation accuracy percentage? What level does this meet (NI/S/E)

- What is the overall Registered Motor Vehicle Situs correction/assignment accuracy percentage?
- Are the Standard Operating Procedures and Valuation resource guides for Motor Vehicle Valuation complete? (Y/N) If No, explain.
- Are the Standard Operating Procedures and process resources for inside Audit for Business Personal Property completed? (Y/N) If No, explain.
- Are the Standard Operating Procedures and process resources for Business Canvassing completed? (Y/N) If no, explain.

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5. Develop & Implement Data Dashboards

Goal Alignment List your goal or the strategic priority that this goal will help achieve.

(SBP CAO.6) Alignment of technology and software required to maintain the standards for County information Technology Services and International Association of Assessing Offices (IAAO) standards

Goal Write a specific, measurable, attainable, relevant, and time-bound goal.

SYSTEMS AND DATA ACCESS IMPROVEMENTS: Work with existing vendors to prioritize, develop and implement Informational Dashboards using Power BI, reports by North Carolina Property Tax Solution (NCPTS), North Carolina Vehicle Tax System (NCVTS), SAS, Geographic Information System (GIS), Modria and any other resources to track Real Property and Personal Property Appeals, Personal Property listings, Personal Property extensions, and Business Personal Property Audit information used by management. Provide accurate and timely reports and data requests on behalf of the County Assessor to any requesting source as allowed by law

Rationale

Data consolidation: Managers spend a great deal of time creating spreadsheets, charts and pivot tables using data from different assessment, phone system, Kiosk service system, Analytics programs and GIS systems which are not providing the full information upper management or executive level management want to see on the fly. Hours are spent each week compiling this information into the format needed. Data should be easy to access and provide for public records requests as well.

Action Steps List the actions/events that need to take place.

- Work with Farragut, SAS and other vendors to identify the types of information we would like to see, in collaboration with the Real Property Assistant Assessor
- Update managers and staff with the information on progress
- Start using completed Farragut Dashboard info in data submissions to Executive Team.
- Ensure that the information correlates to the Certificate of Excellence In Assessment Administration and adheres to best practices
- Sign change control forms for changed or new processes
- Provide data for budget forecasting used by County, City and Towns

Evaluation Criteria What does success look like? How will you know when this goal is achieved?

- Ongoing development and refinements will occur as further reports are built out and additional data sources are incorporated. Feedback from surveys to executive level managers as well as managers who are hands-on in the Power BI Dashboard will provide evaluative narrative feedback
- Number of Reports/Metrics developed for dashboard
- A successful forecast is one that does not have actual revenue that is lower than the projected revenue for the fiscal year. It is considered successful if the actuals fall slightly below (or slightly above) the forecasted amount

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6. IAAO Certificate of Excellence

Goal Alignment List your goal or the strategic priority that this goal will help achieve.

(SBP CAO.6 (6.2)) An alignment of technology and software required to maintain the standards for County Information Technology Services and the International Association of Assessing Officers (IAAO) standards. (Certificate of Excellence in Assessment Administration)

Goal Write a specific, measurable, attainable, relevant, and time-bound goal.

CEAA RECERTIFICATION: The recertification process for the Certificate of Excellence that is required every 5 years which includes rewriting and revising Chapters 10, 11, 12, 13 encompassing Personal, Real, Appeals and Public Information

Rationale

The Certificate of Excellence Administration program was designed by the International Association of Assessing Officers (IAAO) to recognize governmental units utilizing best appraisal and assessment practices in their offices.

Action Steps List the actions/events that need to take place.

- Submit a Letter of Transmittal
- Summary of Material Changes since the original certification
- Submit four (4) rewritten and updated chapters
- Provide a spreadsheet of continued education hours showing that education averaged at least 14 hours per appraisal professional per year over the five (5) year period
- Provide a mentor or grader for one future program candidate during the five-year recertification cycle.

Evaluation Criteria What does success look like? How will you know when this goal is achieved?

- Successful acceptance and scoring of rewritten chapters by the grader assigned by the International Association of Assessing Offices to review our review submission.
- Successful recertification of Certificate of Excellence in Assessment Administration.

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7. Resolve Inequity & Bias in the Appeals Process

Goal Alignment List your goal or the strategic priority that this goal will help achieve.

(SBP CAO.5) Continued implementation of the Year one and Year two Mecklenburg County Equity Action Plan

Goal Write a specific, measurable, attainable, relevant, and time-bound goal.

EQUITY ACTION PLAN: Implement strategic action plan to improve identified possible inequity and bias in the Appeals process. Resolve or mitigate biases within the control of the County Assessor

Rationale

In an effort to improve the service quality for all residents of Mecklenburg County, and to correct any inherent biases in the current appeals process, the Assessor's Office commissioned a study by the University of North Carolina School of Government of the appeals resulting from the 2019 Mecklenburg County Revaluation. The results and recommendations of this study are the basis for the Assessor's corrective efforts to ensure equity and inclusion for all citizens of Mecklenburg County participating in the appeals process.

Action Steps List the actions/events that need to take place.

- Review and evaluate findings of Equity in the Mecklenburg County Appeals Process Study (Conducted by the North Carolina Chapel Hill School of Government's Christopher McLaughlin)
- Identify potential inequities in the Appeal process in Mecklenburg County
- Work with the Equity and Inclusion team in Mecklenburg County (and our own Department Equity Action Team) to review and define action plan parameters
- Develop action plan to eliminate and mitigate identified inequities and biases in the Mecklenburg County Appeals Process
- Execute that Action Plan as part of the 2023 County Reappraisal
- Continued collection of demographic data for ongoing studies

Evaluation Criteria What does success look like? How will you know when this goal is achieved?

Successful deployment of identified strategies in conjunction with the 2023 Revaluation Appeals process. Narrative and possibly exit survey for Appellants.

- Number of potential inequities identified within the Appeals process in Mecklenburg County. (Count)
- Number of inequities resolved and mitigated with the control of the County Assessor. (Count)

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8. Department Equity Action Plan

Goal Alignment List your goal or the strategic priority that this goal will help achieve.

Accountable Government: Equity and Inclusion

Goal Write a specific, measurable, attainable, relevant, and time-bound goal.

Create a Department Specific Equity Action Plan

Rationale

An essential component to our County Equity Action Plan is alignment among our departments. Alignment is the bridge between strategy and execution. The criteria for implementing our Equity Action Plan requires that our systems, leadership, staff, and culture all align with the ideals of our plan and requires the specificity of our department's functions. The development of our Department Equity Action Plans will help us; identify our individual department and enterprise responsibilities, create structure, process, and operational strategy at the department level, get clear on our departmental equity roles and responsibilities, and, understand the experiences, skills, and competencies needed to execute on our equity plan.

Action Steps List the actions/events that need to take place.

- Complete FY20-22 County Equity Action Plan
 - Document progress on Existing County EAP
 - Participate in OEI Listening Session and complete the Equity Needs Assessment
- Meet with Chief Equity & Inclusion Officer to Review and Develop Department Equity Action Plan
- Create or Re-Establish Department-Specific Equity Action Team, representative of department staff, in alignment with OEI Sequencing
- In partnership with the Office of Equity & Inclusion, create department-specific equity vision, align department goals and objectives to the Equity Action Plan and identify equity-centered outcome measures

Evaluation Criteria What does success look like? How will you know when this goal is achieved?

- FY20-22 County Equity Action Plan Completed and Progress Documented (Y/N)
- Department Equity Action Plan Completed (Y/N)
- Reconstruction of Department Equity Action Team in alignment with OEI Sequencing (Y/N)

