

LGFCU Excellence in Innovation Award Project Evaluation

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Program Category	General Government
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FLSA Designation	Both (if applicable to a team)
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Description of Productivity Improvement

The Catawba County Reappraisal Department conducts a full reappraisal to establish updated property values every four years. After this process is completed, we then conduct taxpayer appeals with property owners who dispute the assessed value that the County has assigned. The formal appeals process was the main area identified that needed improvement. In previous years, we used a written narrative approach to communicate how we arrived at an assessed value. Our goals were to better educate our taxpayers on the appraisal process, equip the Board of Equalization and Review (or BOER, which is responsible for hearing taxpayer appeals and determining whether to make assessed value adjustments) to make more confident decisions, and streamline the process of presentation development by staff. The County Reappraisal staff collaborated to develop and design a uniform, transparent, detailed, visual presentation of the revaluation process. After implementing this new method of presentation, taxpayers and the BOER seemed to have a better grasp on our process of assessment and even complimented the professionalism of our new presentation. Through the talents and initiative of our staff, we have done a much better job of serving and educating the taxpayers about the process of property appraisal, while increasing the efficiency of our staff.

Allow us to present a visual representation of our thought process to give a better understanding of how effective a visual form of presentation is in comparison to a written narrative. Please see <https://youtu.be/3IkTRV8-nN8> .

The initial step was taken by one of our senior appraisers. This initiative quickly became contagious with the rest of the staff. Together, we wanted to build something better. The process began in March 2015 for our formal appeals taking place in April of the same year.

The previous standard of presentation was a written narrative which outlined property characteristics, steps used in appraisal, comparable properties, their characteristics, and ultimately how we arrived at a value. During the formal appeal process, one of the appraisers would then read this long, dry narrative to the BOER and the taxpayers who were appealing. This did not lend itself to an interactive or interesting display of facts. Therefore, our senior appraiser suggested that we use PowerPoint because 1) people are much more receptive to a visual experience and 2) we could reduce the time of staff's development and presentation.

The first step was to design a template for presenting our information with regards to how we wanted to improve the educational atmosphere and receptivity during the BOER appeals. The presentation began with a title slide to show a picture of the subject property as well as its location. The purpose was aimed at familiarizing the BOER with the area we were talking about, as well as a visualization of the physical property. We then showed a 360 degree view of the property using the Pictometry product. This provided a tool for the taxpayers, board members, and appraisal staff to be able to reference all aspects of a property to develop a complete representation. Using Pictometry also allowed us to provide an overall aerial of the surrounding houses and the subject property. This was used to determine whether a property was in a neighborhood with similar properties, if there were any environmental factors that should be addressed, or if there may not be comparable houses nearby. Following the aerial of the surrounding area, we included a map to geographically show where each of the comparable sales were located in relation to the subject property. This was helpful to all parties involved in expressing how nearby the comparables were. The narrative approach spoke of comparables and their locations, but physically seeing where the comparables were located, in relation to the subject, carried much more weight with everyone. Furthermore, we developed a grid which provided pictures and locations of all the comparables while also highlighting key features of each comparable property as they related to the property being appealed. To demonstrate comparability and/or uniformity, we limited the information to the following attributes: land size/value, grade of house, bed/bath counts, square footage, foundation type, heating/air-conditioning, garage/carport, and any other additional features that represented a difference in value. Many times, evidence is provided in bulk and it is hard to retain or make sense of what is relevant. We thought that if the information was more concise and visually appealing, it may have more of an effect on everyone. After highlighting the characteristics of the subject and comparables, we demonstrated our assessed value per square foot as it related to the sale price per square foot of the comparables. We also showed the total sale amounts and dates of the sales so the taxpayers could precisely see what we were using to develop an assessed value for their property. Transparency and education were two of the primary objectives we wanted to achieve when relating to the citizens and this greatly improved both. Finally, we concluded with a summary page which included: another photo of the property to remind everyone what we were discussing; a comparison of current assessment and the previous assessment; whether or not the owner appealed informally and if any adjustments were made at that time; the owner's opinion of value; how the owner's opinion of value per square foot related to the range of sale prices per square foot; and any recommendations the appraisal staff had towards the result of the appeal. An example of this visual presentation may be referenced in the supplemental materials.

Catawba County has always strived to be innovative and a leader in all that we do. A portion of our Statement of Philosophy is “Encourage and recognize creativity, innovation, and teamwork among County employees. Administer county government with compassion and fairness.” It is these words that encourage employees to go beyond what is known and to strive to reach new levels in their chosen field in an effort to improve customer service, public education and confidence in the county in which its citizens live and work.

Description of why this project was initiated

Every four years, Catawba County Reappraisal staff conducts informal appeals as part of the countywide revaluation process. Afterwards, we conduct a period of formal appeals which are heard by the Board of Equalization and Review (BOER). This had often been an arduous process without clear communication and understanding of the big picture, which ultimately led to frustration by the staff, the BOER, and the taxpayers. Our experiences from previous revaluations revealed that we needed a more effective way of educating the taxpayer and providing meaningful data. Our staff struggled to adequately convey our position and to provide clarity to our assessment process through the standard that was previously in place, a written narrative approach. The written narrative approach was also quite time consuming with regards to preparation and execution. We looked for a way to successfully educate/assist the taxpayers and the BOER, giving them a clearer understanding of the process our staff applies to develop assessed values, statutes we abide by, and the overall job that we do. We wanted to make the process more inclusive and less adversarial while accomplishing these goals in the most time-efficient way possible.

As a result of recent budget constraints, our office was operating with a vacant appraiser position that was not to be immediately re-hired. With our office down one appraiser, the other appraisers stepped up to cover the additional work of the vacated position. These duties included listing new on-going construction, keying, handling appeals, and many other tasks associated with a revaluation year. Also, due to the economic strain on our citizens, there were many more informal appeals than before. With this additional workload, better time management became essential.

Quantifiable results (sustainability, cost savings, cost avoidance and/or a higher level of service).

Indication of what resources were used and what was done with any accrued time savings

There are existing software packages that are used as presentation tools in the appraisal industry. However, these programs can cost thousands of dollars with initial purchase, setup, training, and additional yearly support fees. What’s most impressive is that, with limited resources, the County Reappraisal staff was driven to think of a way to create what was needed with the resources that were currently available, such as Pictometry, PowerPoint, and digital photography, with no additional costs to the County. Taking the initiative and utilizing the different talents and strengths found within the team, we were able to develop a final product that would rival what was available in the marketplace.

In developing this presentation, we utilized many different sources of current technology already in place. One of the key tools that we used was Pictometry, which is a program that provides detailed aerial photographs at various ranges and a full 360 degree view. This was instrumental in providing the detail needed to bring the property to life. We also utilized Bing maps, Google street views, and

our own digital photography provided by County appraisers to provide an accurate visual representation of the property. Our GIS system was used to show the location of the comparable sales and our computer-aided mass appraisal system (ias-World) was used in determining those comparable sales. Extensive queries were run to analyze the data with given parameters to be sure we found the most comparable sales available. Finally, information gathered from all of these sources was ultimately compiled in the final presentation using the PowerPoint program.

Our County's GIS department recognized a need/use for Pictometry in multiple departments. This program has been greatly beneficial to the Tax Department, Emergency Services, Law Enforcement, Communication Center, Economic Development, and Planning Department, as well as local municipalities. Pictometry was an existing program that we utilized in our presentation to view properties from all angles. Our staff took digital pictures of the subject and comparables if they did not exist in our current photo file. The existence of PowerPoint within our current computer software allowed us to organize and display our presentation. Using only the existing resources, creativity in developing the template was the key to accomplishing our desired goal. Working in this mindset, there was no additional cost for our county to produce this product.

Catawba County is fortunate to have departments that strive to invest in technology that gives its employees invaluable tools to do the best job possible for its citizens. Even though we have existing programs to assist us in creating this visual presentation, it is possible to utilize alternatives. For counties that do not have access to any of the programs we outline, there are free alternatives available such as: Google Earth, Bing, realtor websites, and third-party internet sources which provide visual information.

At a County Commissioners meeting, a member of the Board of Commissioners shared publicly with the Tax Administrator the positive feedback they had received from taxpayers regarding our visual presentation. The Chairman of the BOER, Charles Preston, was quoted as saying "I am very proud of the staff's new visual presentation before the Board of Equalization and Review. Having served on the Board for 13 years and its chairman for 12 years, it is a vast improvement over prior year's narrative presentation. The structure of the presentation was clear, concise, professional, and time efficient. I observed firsthand the taxpayers' understanding of the values derived from the County's reappraisal process. The presentation also provided the necessary tools for the Board to make well-informed decisions." A taxpayer also directly complimented the staff on what he called an "academic presentation." This innovative process was also chosen by an independent panel consisting of local government peers to be recognized for a 2015 Catawba County Team Award.

The primary benefit was a better understanding of the County's valuation process by the taxpayers and BOER. Our new, innovative process of presenting the information helped everyone involved to fully understand our methodology, how we arrived at our final values, and the importance of uniformity with other properties. The BOER was able to make well-informed and confident decisions as a result of the comprehensive presentation and extra efforts to present our information in a more effective manner. Also, the new presentation method proved to be a highly efficient tool in preserving time. We were able to cut down time of development from approximately 2 hours to 30 minutes. We were also able to present this format in approximately 10 minutes as opposed to the previous 15 minutes. This allowed for the BOER to hear more appeals in a day and directly led to more time for employees to tend to other duties, citizens having to dedicate a smaller portion of their day to the appeal, and not having to wait as long to get their appeals heard by the BOER. In addition to the presentation, all questions were answered by the staff during the appeals process to satisfy both the taxpayer and BOER and to further encourage the learning process. The comprehensive, educational presentation brought to life a full representation of the property, resulting in a mutual understanding by all parties involved. Due to the improved understanding that was achieved, appeals were resolved at the local level with minimal appeals to the State.

We at Catawba County believe that our new presentation reflects our willingness to go above and beyond the ordinary call of duty for the sole purpose of enhancing our relations with our citizens. We were doing an inadequate job of conveying to the citizens the methodology behind the process of property appraisal and it led to a lot of frustration from all sides. Through our innovation, hard-work, creativity, and determination, we were able to turn the tables from a world of tax disdain to an educational experience for all. Our transparent and simplified presentation encourages participation and input from the citizens, which left each of them feeling more comfortable about the process. And we believe anyone who transforms the world of property tax appeal into a pleasant experience is doing something right.

Other descriptive information

See youtube video that describes our solution: <https://youtu.be/3lkTRV8-nN8>
Also, see PowerPoint example of the actual template designed. (Will be sent by separate email as requested.)