

2018 LGFCU Excellence in Innovation Award Project Evaluation

Project ID	PIP-3
Title of Program	INNOVATIVE ONLINE PUBLICATION
Program Category	
Submission Date	5/29/2018 2:59:23 PM
County	Mecklenburg County
Employee	Bobby Hopkins
Employee title	Management Analyst
Email	bobby.hopkins@mecklenburgcountync.gov
County Department	Office of the Tax Collector
Phone	980-314-4466
Address	700 E. Stonewall St. Suite 100 Charlotte, NC 28202
County Manager	Dena R. Diorio
Supervisor	Chris Daniels
Implementation Date	7/1/2017
FLSA Designation	Both (if applicable to a team)
Project Team Members	Neal Dixon (Director - Tax Collector), Chris Daniels (Operations Manager)

Description of Productivity Improvement

While the OTC achieves an extremely high collection rate each year (99.52% three-year average), there is an opportunity to maximize tax collections. The annual advertisement is not a prescribed collection remedy, but a state-statutorily required action to notify current-year delinquent taxpayers. The advertisement only includes current-year delinquencies and is published in one local newspaper on one day annually. By utilizing the online publications, the OTC can notify delinquent taxpayers that may not receive the local newspaper or know that prior-year delinquencies exist. Additionally, by having delinquent taxpayers' names published on the OTC's website can encourage delinquent taxpayers to pay their taxes to be removed from the list(s).

Description of why this project was initiated

The Office of the Tax Collector (OTC) has implemented innovative online publications to notify delinquent taxpayers and to collect delinquent taxes. The OTC developed three lists that are published on the OTC's website identifying delinquent taxpayers. The three lists are the Annual Tax Advertisement (current tax year delinquencies), Top 100 Delinquent Taxpayer List (top 100 current year delinquencies), and Delinquent Taxpayer Publication (prior year delinquencies). Delinquent taxpayers are mailed notices informing them of the tax delinquency and providing a period in which to pay to avoid their name being published in a local newspaper or on the OTC's website.

Annual Tax Advertisement:

The purpose of the annual tax advertisement is to notify taxpayers of their tax obligation. The Notice of Tax advertisement gives delinquent taxpayers a chance to pay to avoid advertisement by paying their delinquent taxes in full on or before February 28th.

Pursuant to NCGS 105-369, the Tax Collector must advertise delinquent taxpayers as directed by the Board of County Commissioners and the notice of publication gives taxpayers a chance to pay to avoid being advertised in the local newspaper.

Once delinquent taxpayers are advertised in the local newspaper, the annual Tax Advertisement is also published on the OTC website. The publication lists delinquent taxpayers with prior year delinquent taxes.

Top 100 Delinquent Taxpayer List:

The purpose of the Top 100 Delinquent Taxpayer List is to inform the public which 100 taxpayers have the highest delinquent balances. The top 100 list is updated monthly and each newly added taxpayer receives a notice.

Delinquent Taxpayer Publication:

The publication lists delinquent taxpayers with prior year delinquent taxes and is also published on the OTC website. Before being published on the website, each delinquent taxpayer receives a Notice of Publication. The OTC created and mailed 30,246 real estate and personal property Notices of Publication for delinquent prior year taxes. Taxpayers who did not pay on or before November 30, 2017 was published on the OTC's website.

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

While there is no cost to publish the delinquent taxpayer lists, there is a cost in mailing the Notice of Tax Advertisement, the Annual Tax Advertisement, the Notice of Publication, and the Top 100 Delinquent Letters. The average annual cost for these efforts are:

- Notice of Tax Advertisement: \$19,317.14
- Annual Tax Advertisement: \$100,000
- Notice of Publication: \$13,271.03

Advertisement notice tracking report for this fiscal year:

- Dollars Collected: \$28,473,859.15 of \$62,000,809.49 total, 45.92% of the delinquent taxes owed
- Delinquent Tax Bills Paid: 12,647 of 42,263 total, 29.92% of the delinquent tax bills paid

Notice of Publication tracking report for this fiscal year:

- Dollars Collected: \$876,796.66 of \$35,189,195.57 total, 2.49% of the delinquent taxes owed
- Delinquent Tax Bills Paid: 1,632 of 30,426 total, 5.40% of the delinquent tax bills paid

Other descriptive information

WORTHINESS OF AWARD:

- Utilizing the web and digital footprint to notify delinquent taxpayers of their obligation and increase collections
- Online publications supplement the traditional approach of publishing delinquent taxes in the local newspaper.
- Tax Advertisement Notice has assisted in collecting \$28,473,859.15 compared to \$19,718,427.83 in the same timeframe last year.