



ncpts

north carolina property tax solution

**2022-2023
Annual Report**



North Carolina
Association of
County Commissioners

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What is NCPTS?

A collaborative,
county-led solution

With a foundation of direct county involvement, as well as a strategic employment of the talent, experience, and perspectives from county leaders across the state, the North Carolina Property Tax Solution takes a unique approach to optimizing tax administration. In combining three key factors, the underlying strength that makes NCPTS successful shapes up to be a tripod of partnership. The three essential pieces include the collective knowledge and lessons learned by participating counties, the resources and partnerships facilitated by the NCACC, and the technological solutions made possible by Farragut Systems, Inc. The solution's early development took the form of a partnership between Wake County and Farragut in the 1990's and evolved into a shared system in the early 2000's with Wayne County becoming the first to implement the system in its current form. Today, this three-sided collaboration provides an advantage in the task of maximizing revenue and implementing best practices for member counties.

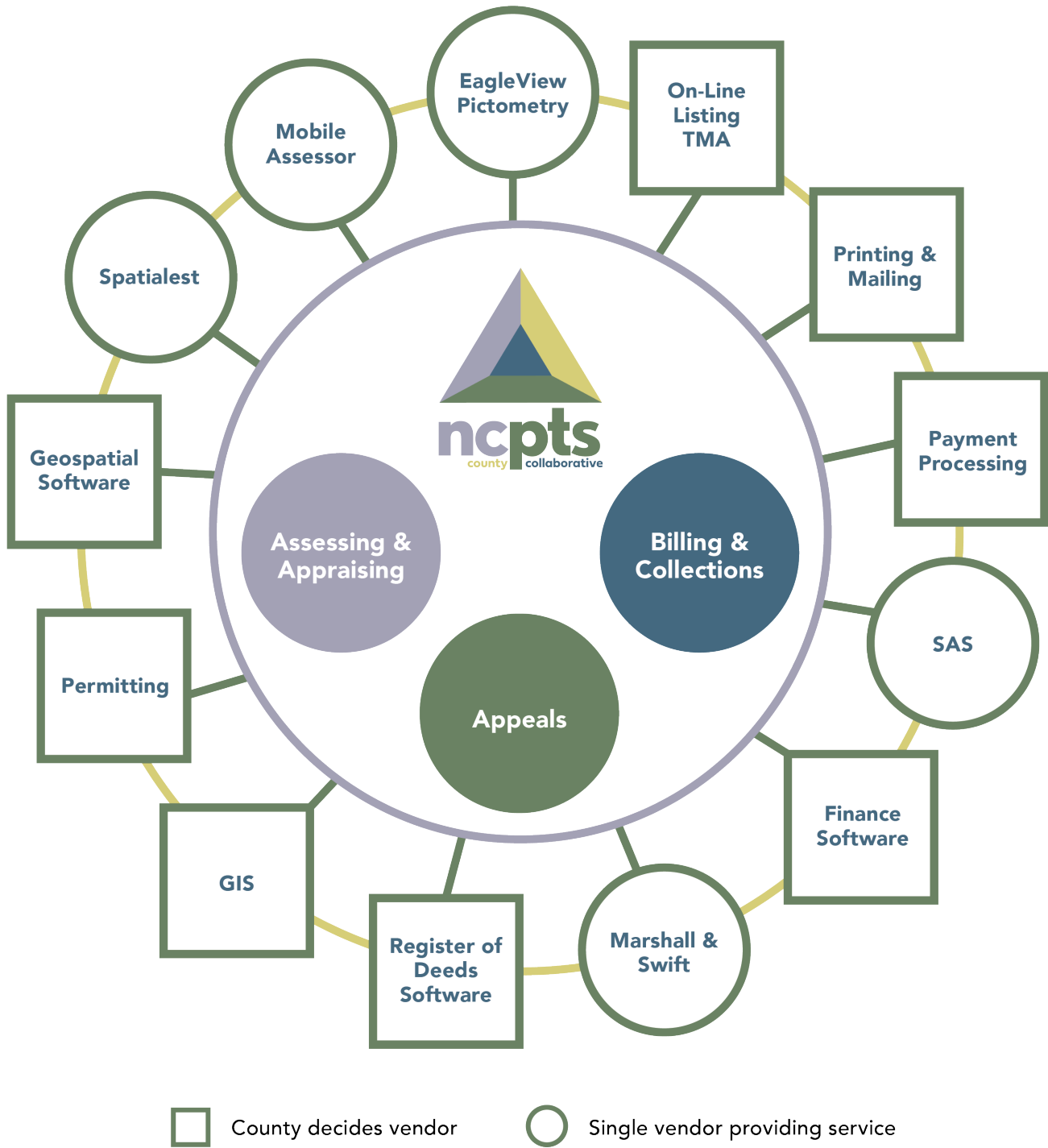
Operating on the front lines of property tax administration, the input and guidance provided by county users of NCPTS are vital to ensuring the efficacy of the solution. Instead of county staff being required to adapt their business practices to the framework of products designed with a priority on the view of software developers, NCPTS flips the script and factors in the needs of users based on firsthand feedback from county leaders. This principle is ensured and put into practice through the various committees made up of county staff members that guide the direction of the property tax solution.

For its part, the NCACC vision of empowering counties in a collaborative manner for the betterment of the state is made concrete through

its involvement in NCPTS. In the Association's unique ability to connect North Carolina's counties to opportunities with entities outside of the realm of county government, there is an expanded potential for the principles of good government to take hold through a consistent and structured application of property tax law. With the collaborative setting that NCPTS provides, the NCACC is able to serve its members' best interests while building a fruitful and thriving partnership with a top-notch private vendor for the betterment of all involved.

From the technical standpoint, this innovative solution is built on the inventive building blocks put in place by Farragut, a North Carolina-based software solution company. NCPTS has the capacity to be the pioneering and effective choice of property tax administration that it is due in great part to the framework and ongoing development that Farragut provides. In translating the challenges, processes, aspirations, and intentions of county property tax professionals into a software interface, Farragut plays a crucial part in positioning NCPTS as a uniquely impactful option in the realm of tax administration software.

Carrying a vision to be more of a resource than a product, and more of a community than a customer base, NCPTS presents a dynamic opportunity for counties to transform the way they conduct property tax management. This arrangement, as detailed in the following pages of this report, is unified by a spirit of continual improvement and a goal of efficient and equitable property tax collections. The resulting partnership of member counties, NCACC, and Farragut makes for a solution that has not only provided results in increased county tax revenue, but also maintains a forward-looking spirit that is primed to innovate.



Transform the way counties conduct property tax management

Vision & Core Values

Benefits to Stakeholders: Our citizens enjoy best in class security, communication, and service from us through our shared efforts to mold NCPTS into the property tax program they deserve. NCPTS is known as the standard for consistency and accuracy and the NC Department of Revenue looks to us for reliable data. Our legislators know we can provide them with pertinent and valuable information, and they make decisions based on our data with confidence. Our boards of commissioners and county managers budget and plan with confidence knowing that NCPTS counties have the best run property tax programs in the state.

Community: Our success has come from leveraging our unique strengths and perspectives to move the NCPTS program forward together. We are proud of the best practices we have woven into the software and always seek to incorporate the experience and wisdom of top tax professionals across the state into our practices and designs. We build on the legacy of NCPTS pioneers who

believed our citizens deserved a better program and took the risks necessary to make it happen. Every NCPTS county has successfully completed each and every annual billing, annual listing, reappraisal and implementation and we all work together to ensure the program and its members, large and small, are successful.

Software: Our NCPTS software is an easy to use, integrated system where data flows seamlessly throughout every component providing us with unparalleled consistency and accuracy. Member county tax administrators, assessors, and collectors administer their property tax programs according to NC statutes unhindered by compromises and non-compliant designs. Ever at the forefront of technology and Innovation, we are effective and efficient in our work and enjoy the most advanced capabilities. We continually adapt our software to remain successful in the changing technology landscape so it is the best program in the state now and for years to come.

Core Values

Consistency

We apply NC statutes equitably and consistently to all taxpayers regardless of what county or jurisdiction their property is located in.

Data

The data we create is accurate, reliable and trusted by our stakeholders. We own our data and have the ability to access and use it as needed to better serve our stakeholders.

Autonomy

We can do the work we need to do on our own without depending on outside support to make processes work.

Efficiency

We can do what we need to do effectively with little or no unnecessary effort.

Mastery

We understand our software and can use it effectively to maximize the service we provide to our stakeholders.

Oversight Committee

The NCPTS Oversight Committee manages software enhancements in conjunction with vendors by appropriating and utilizing pooled funds from North Carolina local governments. The committee conducts an annual pool fund review and planning session, which includes review of the pool fund balance policy. All members of the Oversight Committee are appointed by the North Carolina Association of County Commissioners, which considers recommendations from member county managers and the acting Chairperson of the NCPTS Oversight Committee. The term of each committee member lasts for two years, and a member may be appointed for an additional consecutive term.

Oversight Committee Member Roles:

- Oversight Committee Chair
- Land Record and Computer Assisted Mass Appraisal (LR/CAMA) Committee Chair
- Billing and Collections Committee Chair
- Small County Representative: 0 - 50,000 Parcels
- Medium County Representative: 50,001- 100,000 Parcels
- Large County representative: 100,001+ Parcels
- Three At-Large Representatives

Nov. 2022 - Nov. 2023 Members	
OSC Chair	Mike Taylor, Pitt County
Land Records & CAMA	Darlene Burgess, Henderson County Donna Bailey, Guilford County
Billing & Collections	Nancy Freeman, Orange County
Small County	Lloyd Salter, Beaufort County
Medium County	Alan Lumpkin, Wayne County
Large County	John Burgiss, Forsyth County
At-Large	Jennifer Pike, Buncombe County
At-Large	Joe Utley, Cumberland County
At-Large	Donnie Shumate, Hyde County

Nov. 2023 - Nov. 2024 Members	
OSC Chair	Mike Taylor, Pitt County
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User Groups

The NCPTS Oversight Committee has established two user groups to handle the detail work of enhancements that the system may need. These are the Billing and Collection User Group and the Land Record/CAMA User Group. The two user groups hold their respective meetings every week to discuss and vote on what changes and enhancements need to be made to NCPTS. Once a change or enhancement has been approved by the user group, it is presented by the chair of the group to the Oversight Committee for final approval. These user groups are essential to the program and all NCPTS counties have a vote on all actions taken by the user groups. The collaboration of the counties through this process is what makes NCPTS different than other systems. The users know best what they need and have control of the system through this process.

Year In Review

The NCACC is excited to continue our partnership with the counties and Farragut in making the NCPTS program the best property tax solution available to all 100 North Carolina counties. The NCACC, in partnership with Farragut, was pleased to host the 2023 NCPTS Users Conference in Guilford County on April 4 and 5, 2023. The conference was held in person, and it was great to see everyone again and to learn from each other during the conference. We thank the counties for assisting us with the training sessions as well as discussions on the future development of NCPTS.

NCPTS members continue to achieve collections rates 1-2% higher than those counties that do not use NCPTS. That translates to millions of dollars in revenue available to counties. The higher collection rates among NCPTS members are a testament to the efficacy of the system and consultation and support members receive. The county-led collaborative process continues to lead the development of the entire system and direct the work of the software developer. By taking enhancement suggestions from the users and vetting them through the committees, the best business practices are built into the solution.

Solution Enhancements

NCPTS is a scalable platform that empowers some of the smallest counties in NC to be successful as well as some of the largest. Each year the counties, through the user groups and Oversight Committee, collectively decide on what enhancements and changes are needed to the system. The enhancements and changes are funded through the pool fund or directly by counties at times. Many of our counties like Mecklenburg County (our largest partner county), Forsyth County, Cumberland County, as well as others face some challenges that are unique to their scale, location, or type of properties.

NCPTS provides a platform where our counties both small and large can request changes to the system that may be only needed by them and

funded by them. In the last two fiscal years, 2019-20 and 2020-21, over a million dollars' worth of enhancements were funded directly by member counties. NCPTS counties can innovate at a pace that meets their workflow demands while also benefiting from the contribution and experiences of the rest of the member counties.

As a result, other member counties benefit from any rapid innovation funded directly by member counties. This strong and mutually beneficial partnership is just another example of the spirit of collaboration that has made NCPTS the exemplary property tax program it is today. All the enhancements, regardless of funding source, go through the same approval process.

FY 2022 - 2023 Delivered Releases

Billing and Collections

*Does not include critical support patch releases.

Quarter 1

5.2.12 (7/20: 9 Features / 12 Functionals)

- **Forsyth County (\$12,488)**
 - Sanitation Lien Reporting
- **NCPTS Pool Funds (\$18,563)**
 - Ability to Initiate Special Assessment Billing
- **Mecklenburg County (\$33,075)**
 - Updates for Special Assessment Billing and other improvements for Special Assessment Projects
 - Support Trusted Connections for DB Connections
- **NCPTS Technical Funds (\$4,050)**
 - Standardizing Installer (B/C)

5.2.13 (9/27: 11 Features / 34 Functionals)

- **Mecklenburg County (\$34,134)**
 - Online Listing for Personal Property - Sending Data
 - Updating Hyperlink for Disqualified CB Regular Bills
 - Void of CB abstract to void all bills for abstract
- **NCPTS Pool Funds (\$75,263)**
 - Tax Relief Denial after billing
 - Masking protected data in Change History and Reassign Logs
 - Watercraft upload to account for different Motor Year
 - Personal Property Split from REI to create task records
 - Importing Business Depreciation Schedules when Life Years Change

Quarter 2

5.2.14 (10/27: 6 Features / 1 Functional)

- **Mecklenburg County (\$4,050)**
 - Tax Advertisement to support new merge codes
- **NCPTS Pool Funds (\$53,633)**
 - BPP Extension Approval Letters through Third Party
 - Supporting XMP for prelisting files

Quarter 2 (Cont.)

5.2.15.0 (11/18: 13 Features / 13 Functionals)

- **Mecklenburg County (\$66,578)**
 - Online Listing - Including DBA Name
 - Online Listing - Vehicle Subtype
 - Online Listing - Limiting what is sent for Protected data
 - Adding Search Criteria for Bankruptcy Screens
 - Read only report data sources
- **NCPTS Pool Funds (\$41,344)**
 - Ability for DBA Names
 - Property Search by Vehicle Subtype
 - IRP Upload to set the Year Acquired

Quarter 3

DataWarehouse1.3.0 (3/13: 7 Features / 9 Functionals)

- **Mecklenburg County (\$6,075)**
 - Configure DataWarehouse to exclude RMV Data
- **NCPTS Pool Funds (\$31,894)**
 - Add B&C Info to DataWarehouse for Abstracts
 - Add B&C Info to DataWarehouse for Abstract Situs and Physical Address
 - Add B&C Info to DataWarehouse for Abstract Search by Property
- **NCPTS Strategic Initiatives (\$7,778)**
 - Add B&C Info to DataWarehouse for Abstract Flag

Quarter 4

6.0.0 (5/30: 13 Features / 23 Functionals)

- **Mecklenburg County (\$16,200)**
 - Ability for Closed Flag for Bankruptcy
 - Automating UA (archived) process
 - Ability for Users to Add to Lookup Lists
- **NCPTS Tech Funds (\$6,075)**
 - Standardizing Installer (LGS)
- **NCPTS Strategic Initiatives (\$47,727)**
 - Integrating B&C User Management into LGS

Appeals

*Does not include critical support patch releases.

Quarter 1

5.1.14 (8/29: 1 Feature / 5 Functionals)

- **NCPTS Technical Funds (\$4,050)**
 - Standardizing Installer (Appeals)

Quarter 2

Quarter 3

5.1.15 (2/20: 22 Features / 13 Functionals)

- **Mecklenburg County (\$127,875)**
 - Improvements for Favorites page and query tool tags and filtering
 - Improvements for shared queries
 - Improved Docket Scheduling
 - Added Search buttons for Quick Search
 - Included Mailing Address lines 2 and 3 from Abstract Owner
 - Ability to remove owner from appeal
 - Other minor improvements
- **NCPTS Pool Funds (\$36,450)**
 - Added additional attachment types
 - Added new INF appeal letter type
 - Added ability to delete system generated correspondence
 - Added validation for Finalize Docket
- **NCPTS Strategic Funds (\$21,600)**
 - Rewrite for the Appeals Docket Summary and Detail page

Quarter 4

6.1.0 (7/3/2023:* 5 Features / 7 Functionals)

- **Mecklenburg County (\$6,075)**
 - Updates to Last Appeal column
- **NCPTS Pool Funds (\$22,275)**
 - Added failsafe when deleting Agents
 - Updated Correspondence Advanced Search Options
 - Improved new template entry and added validations for template maintenance

FY 2022 - 2023 Delivered Releases

Land Records/CAMA

*Does not include critical support patch releases.

Quarter 1

Quarter 2

5.1.22 (10/27: 2 Features / 3 Functionals)

- **NCPTS Pool Funds (\$6,075)**
 - Added new markets to Market Area Review Queue
 - Expanded Increase/Decrease Report Summary

Quarter 3

5.1.23 (2/16: 7 Features / 11 Functionals)

- **NCPTS Pool Funds (\$99,225)**
 - Ownership: Store additional documents at the parcel level
 - Added batch job to remove overrides in masse
 - Added ability to do 0 parent
 - Added PCQ and Hide link for 0 parent parcels
 - Added ability for 1 parent 1 child transactions
 - Hide 1 parent 1 child transaction type from parcel sync
 - Improved Mass Update to remove base rate/price overrides

DataWarehouse1.3.0 (3/13: 1 Feature)

- **NCPTS Pool Funds (\$10,125)**
 - Add ability to query all parcels that have a manual override

Quarter 4

5.1.23 (2/16: 7 Features / 11 Functionals)

- **NCPTS Pool Funds (\$18,225)**
 - Property Description Data and Quick Info Description display modifications
 - Create narrative for 0:1 parcel creation and include mapping notes and land class
 - PWA add non-value changing parcel data to PWA

Quarter 4 (Cont.)

DataWarehouse1.3.0 (6/26: 5 Features / 7 Functionals)

- **NCPTS Strategic Initiatives (\$27,222)**
 - Add B&C Info to Datawarehouse for Owner
 - Add B&C Info to Datawarehouse for Adjustment
 - Add B&C Info to Datawarehouse for Bills
 - Add B&C Info to Datawarehouse for Tax Relief

2022 - 2023 NCPTS Budget

Estimated Revenue for Fiscal Year 2022-23	\$600,591.41	Based on revenue projections
Revenue Not Budgeted in 2021-22	\$75,946.34	Funds not spent in FY 2022-23
Total Available to Budget for 2022-23	\$676,537.75	
Budget Adjustment for LR/CAMA	\$0.00	Adjustments to budget for overage
Budget Adjustment for B/C	\$0.00	Adjustments to budget for overage
Revenue Available for Budget After Adjustments	\$676,537.75	
Carry Over Revenue from Tech Funds	\$20,425.00	Funds not spent in FY 2021-22
Carry Over Revenue from Strategic Initiative Funds	\$354,150.00	Funds not spent in FY 2021-22
Total Carry Over to Strategic Initiative Funds	\$374,575.00	Total funds not spent in FY 2021-22
Total Amount Available for Budget (With Carryovers)	\$1,051,112.75	

New Budget for 2022-23

Strategic Initiative	\$374,575.00	Includes the \$374,575.00 of unspent funds from FY 2021-22
Tech Funds	\$100,000.00	
Billing and Collections	\$175,000.00	
Land Records and CAMA	\$275,000.00	
Appeals	\$60,000.00	
Total New Budget Amounts for 2022-23	\$984,575.00	
Revenue Remaining	\$66,573.75	
Minimum Reserve	\$300,000.00	Required by NCPTS By-Laws
Total Not Budgeted or Encumbered	\$366,573.75	



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www.ncacc.org/ncpts