



IAAO

URISA

# GIS VALUATION

## TECHNOLOGIES CONFERENCE

2024



# EVALUATING APPEAL BIAS



GIS/VALUATION TECHNOLOGIES CONFERENCE

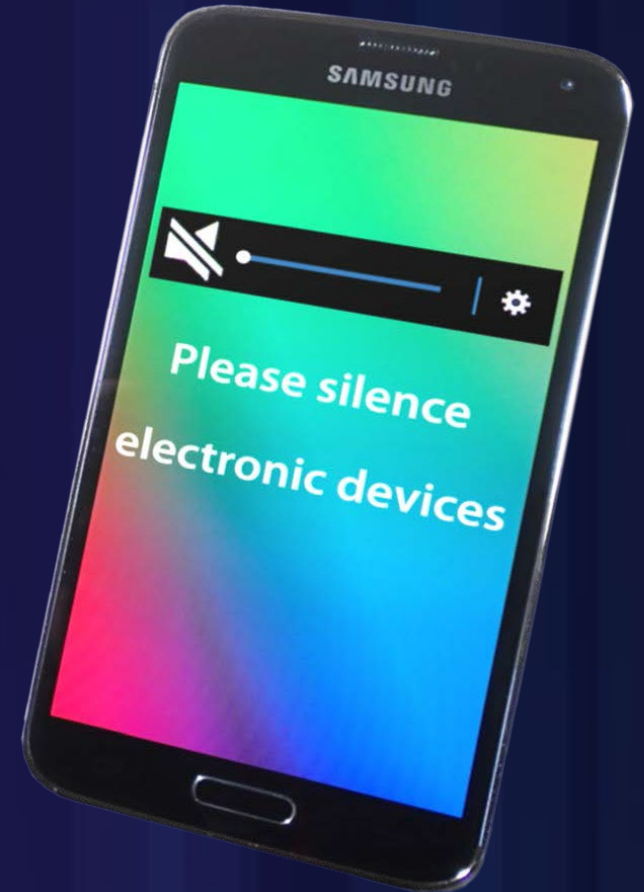


## Continuing Education (CE) Credit

Recertification Credit forms for CE credit can be collected from the registration desk on Thursday

## Housekeeping

- The conference proceedings will be available approximately 8 weeks after the conference
- Please silence your electronic devices
- Attendance at this conference counts toward GIS Professional (GISP) Certification and Renewal

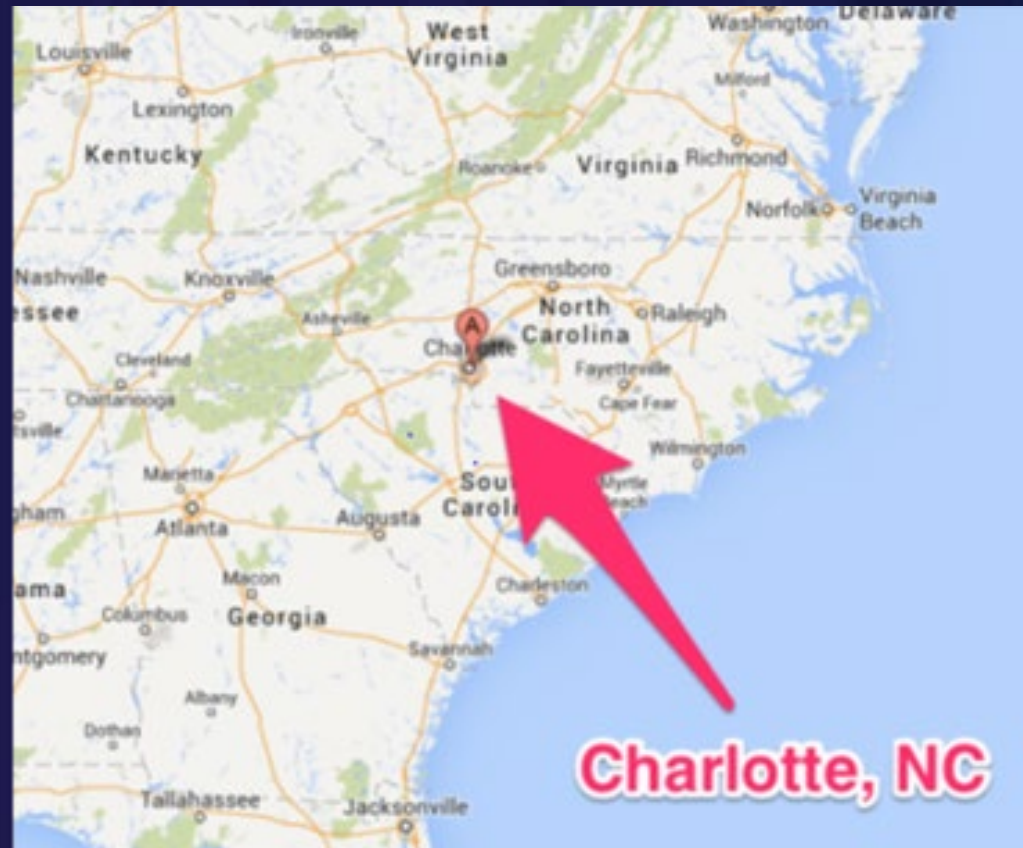


In 2021 the Mecklenburg County Assessor's Office (CAO) contracted with the University of North Carolina School of Government to evaluate appeal rates and results to establish if any bias existed within the current appeal process.

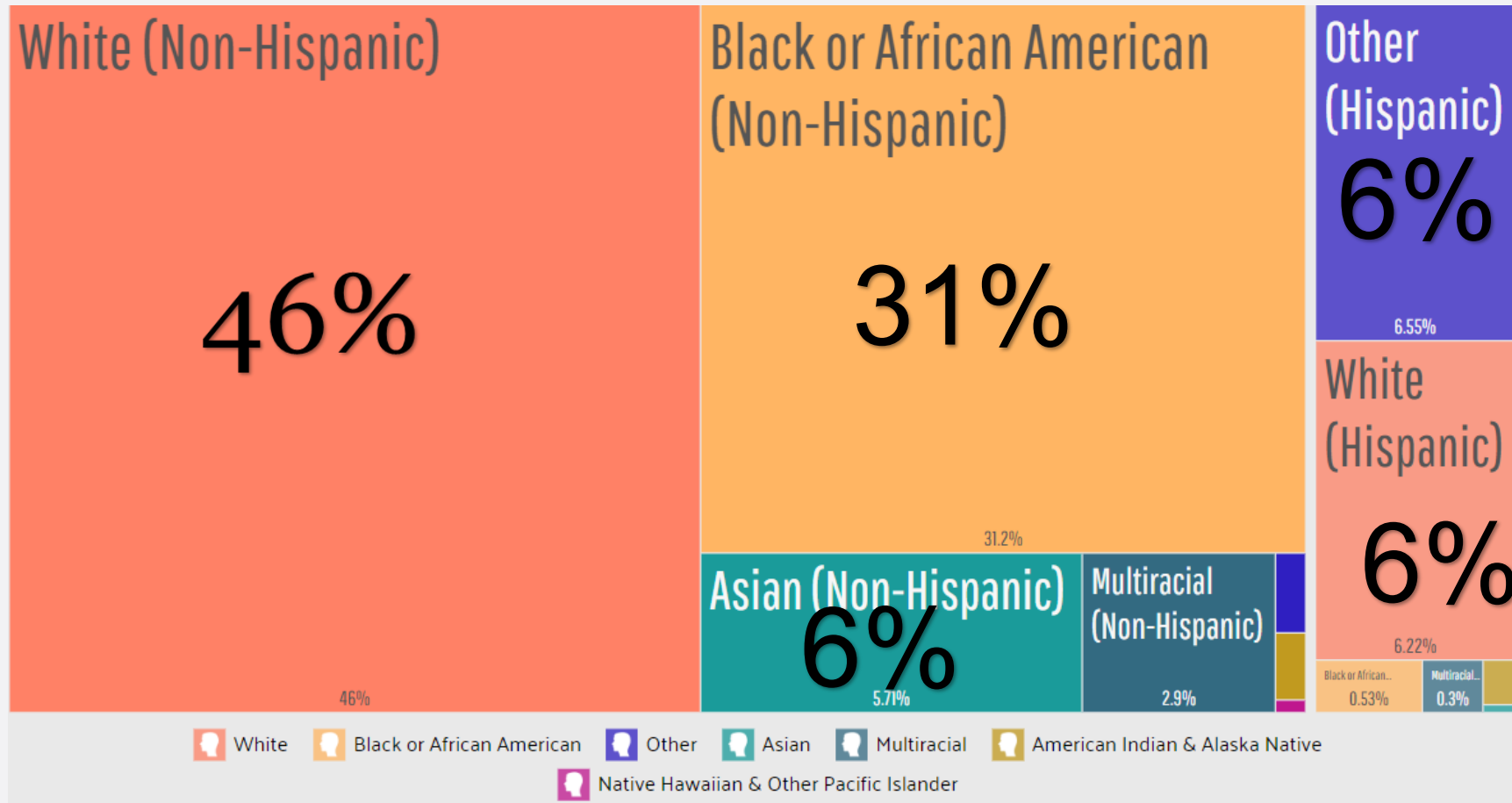
# Welcome to Charlotte North Carolina!

Centrally located  
on the North and  
South Carolina  
border.

Home to nearly 1.2  
million people



# Mecklenburg County Population Makeup



Rank	Company	Industry	Revenue (Billions)
36	Bank of America	Financial	93.6
98	Nucor	Metals	36.4
105	Honeywell	Electronics	34.3
145	Duke Energy	Utilities	24.7
155	Truist	Financial	23.0
300	Sonic Automotive	Retail	12.4
468	Brighthouse Financial	Finance	7.1
560	Coca-Cola Consolidated	Beverages	5.6
564	Sealed Air	Packaging	5.5
626	JELD-WEN Holding	Building Materials	4.7
668	Dentsply Sirona	Dental Equipment	4.2
780	Albemarle Corporation	Chemicals	3.3
921	Curtiss-Wright	Aerospace / Defense	2.5

# Mecklenburg County Fortune 1000 Companies



**PROFESSIONAL SPORTS  
TEAMS**





# Current Staffing

- 42 Appraisers
- 4 Different Levels of Appraisers
- 6 Managers

# Mecklenburg County Stats

- Approximately 400,000 parcels
- Revaluation of property conducted every 4 years
- During revaluation years appeal counts will range between 20,000 and 40,000.

# Appraiser Breakdown

## Real Property Appraisal Technician

- Our most Entry Level Appraisal Position.
- Position involves 95% Field Time – largely engaged in Measuring and Listing New Construction with some Desktop Review responsibilities.

## Real Property Appraisal Trainee

- A Journeyman Level Position.
- Limited/Smaller Scale Geographic Area Responsibility.
- Introductory Responsibility for Land Splits, Sales Verification and Board of Equalization and Review (BER)-level Valuation Appeals, along with New Construction Measuring and Listing requirements.



# Appraiser Breakdown Cont.

## Real Property Appraiser

- Established and Vetted Position with Full Geographic Area Responsibilities.
- Complete Responsibilities for all New Construction, Land Splits, Sales Verification and BER-level Valuation Appeals.
- More established Individuals can be called upon for limited Training of junior personnel, as well as potential Property Tax Commission (PTC)-level Appeals, as necessary.

## Senior Real Property Appraiser

- Our Most Experienced Personnel
- In addition to all previously described responsibilities, these individuals are routinely called upon to represent the County at State-level/PTC Cases.
- Can be regularly called upon to conduct Training and Mentorship to less experienced personnel.
- Provide the Backbone of Individuals serving in the Commercial, as well as Revaluation Divisions, within the County Assessor's Office.



# Current Issue

- **Property tax bills continue to increase, and housing affordability is a topic of many discussions within County Leadership and Municipal and Community Partners**

# Questions For The Assessor:

- **What can your office do to make sure regressivity is mitigated?**
- **Our office continues to monitor both the residential and commercial markets within Mecklenburg County.**
- **Greater focus on the PRD is discussed with staff to alleviate regressivity in assessments**

# Questions For The Assessor:

- **How are you reaching out to customers ?**
- **In an effort to build public trust as well as educate members of the community many engagements were held throughout the jurisdiction.**
- **Flyers and brochures are created surrounding the appeals and revaluation process**

# “Took the information to the people”





# Countywide Community Engagement Snapshot

**DISTRICT 1**  
14 Community  
Presentations



**DISTRICT 2**  
22 Community  
Presentations



**DISTRICT 3**  
12 Community  
Presentations



**110**

**Community  
Presentations**

**DISTRICT 4**  
36 Community  
Presentations



**DISTRICT 5**  
11 Community  
presentations



**DISTRICT 6**  
15 Community  
presentations



# 2023 Property Revaluation Important Dates

- **January 1, 2023:**  
Countywide Revaluation Effective Date
- **January 23, 2023:**  
Notice of January 2023 Real Estate Assessed Value Mailed
- **July 2023:**  
Tax Bill Mailing



Notice of 2023 Real Estate Assessed Value is sent to all Mecklenburg County property owners.

Mecklenburg County Property Revaluation - Learn how it affects you.



Scan for updates and important dates

**Mailing Address:**

Assessor's Office P.O. Box 36819  
Charlotte, NC 28236-6819

**Assessor's Office - Real Estate**

P.O. Box 31127 Charlotte, NC 28231

**Office Location:**

Assessor's Office, Valerie Woodard Center  
3205 Freedom Drive, Suite 3500

**Office Hours:**

Monday - Friday, 8 a.m. - 5 p.m.  
Closed on Mecklenburg County Holidays

**Learn more:**

[Reval.MeckNC.gov](https://Reval.MeckNC.gov)



MECKLENBURG COUNTY  
North Carolina

# Mecklenburg County Property Revaluation

Learn how it affects you.



MECKLENBURG COUNTY  
North Carolina

# Questions For The Assessor:

- **IS THE APPEAL PROCESS FAIR TO ALL?**

**DIFFICULT PROPERTY VALUATIONS THAT IMPACT  
APPEAL RATES AND ADJUSTMENTS**

# Life Cycle of a Neighborhood

- Development
- Stability
- Decline
- **Renewal >>>>> Transition**

# CHALLENGES IN THE APPEAL PROCESS TRANSITIONAL NEIGHBORHOODS

YEAR BUILT

2007

1928

2014



House in the  
middle sold  
for \$175,000

# Example of a Teardown





New house  
from previous  
slide

# CURRENT APPEAL PROCESS



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# REQUESTING A FORMAL APPEAL

## WALK IN/ MAIL/EMAIL AN APPEAL FORM



OR

## ONLINE

Contact  
County Assessor's Office  
980-314-4026  
[Send an Email](#)

Key Initiatives  
[Click and Drag Document File](#)




by attaching copies of each of the following:

- c) photographs;
- d) statements of income and expenses for income-producing property
- e) replacement or reproduction costs.

All information pertaining to market value should relate to the value as of January 1, 2023.

5. The Taxpayer will be notified of the hearing date before the Board, and will be given the opportunity to appear personally or to be represented by counsel or by the Taxpayer's attorney in fact.

6. The failure of the Taxpayer to complete the [REAL PROPERTY APPEAL NOTIFICATION FORM](#) and to supply any additional documentation for the appeal prior to the hearing date may, at the discretion of the board, result in its not being admissible during the hearing. Cases that have already been appealed during the revaluation cycle may be dismissed if no new evidence is presented, including that of any subsequent change to the property. All taxpayers are urged to provide the County Assessor's Office with information supporting their appeals prior to the hearings. This opens the possibility of agreements being reached beforehand, resolving values to the taxpayers' satisfaction.



Board of Equalization  
& Review  
Junta de equalización y revisión  
3500

## BER HEARINGS

- **LOCAL LEVEL HEARINGS FOR MECKLENBURG COUNTY RESIDENTS**
- **PRESIDED OVER BY 21 BOARD OF EQUALIZATION AND REVIEW MEMBERS**
- **3 BER BOARD PANEL PER HEARING (1 CHAIRMAN)**
- **BOARD CONVENES IN APRIL OF EACH YEAR**  
*GS 105-322(E)*
- **BOARD ADJOURNS IN MAY OF EACH YEAR (TYPICAL)** *GS 105-322(E)*
- **NON REVAL BOARD CAN ADJOURN NO LATER THAN JULY 1** *GS 105-322(E)*



# Current Board Members



# Items To Be Considered Within Study

- Informal and Formal Appeal
- Rates of Appeal
- Rates of Value Change
- Evaluate across two independent variables
  1. Value
  2. Percentage of minority population within the neighborhood

# What Key Data is Needed

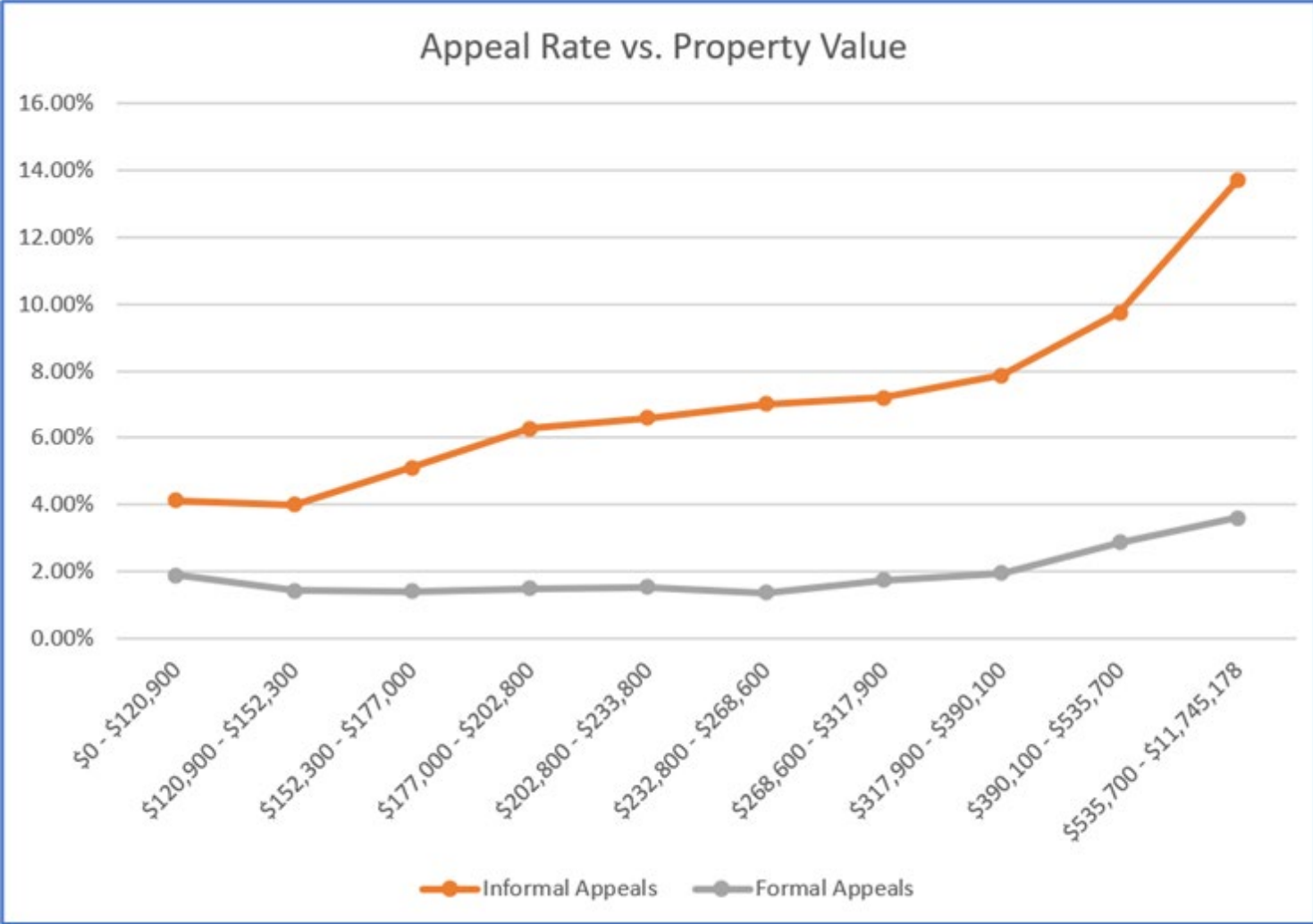
**Parcel Identification**

**Value before and after  
appeal**

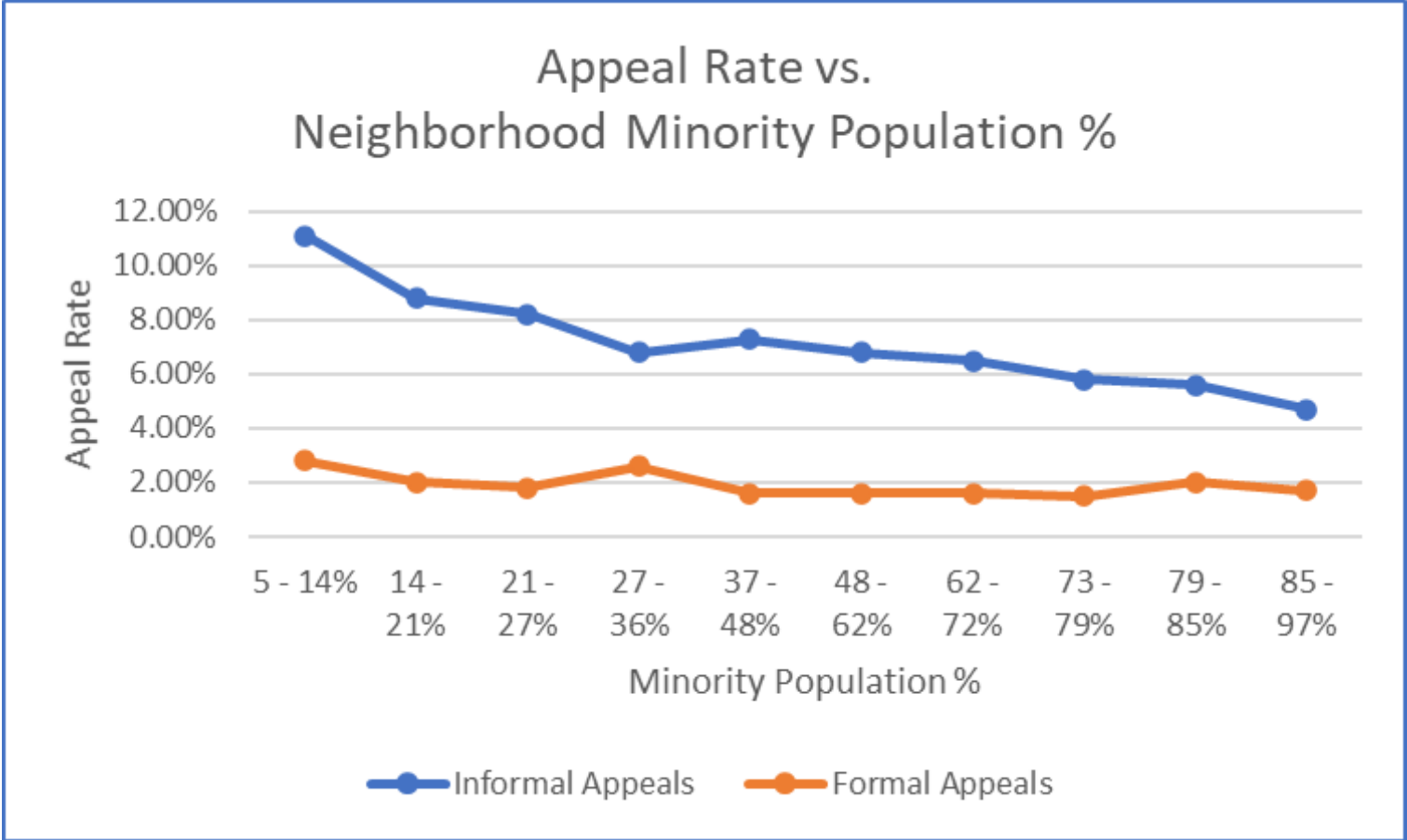
**Census block group**

**Geo ID**

# APPEAL STUDY RESULTS

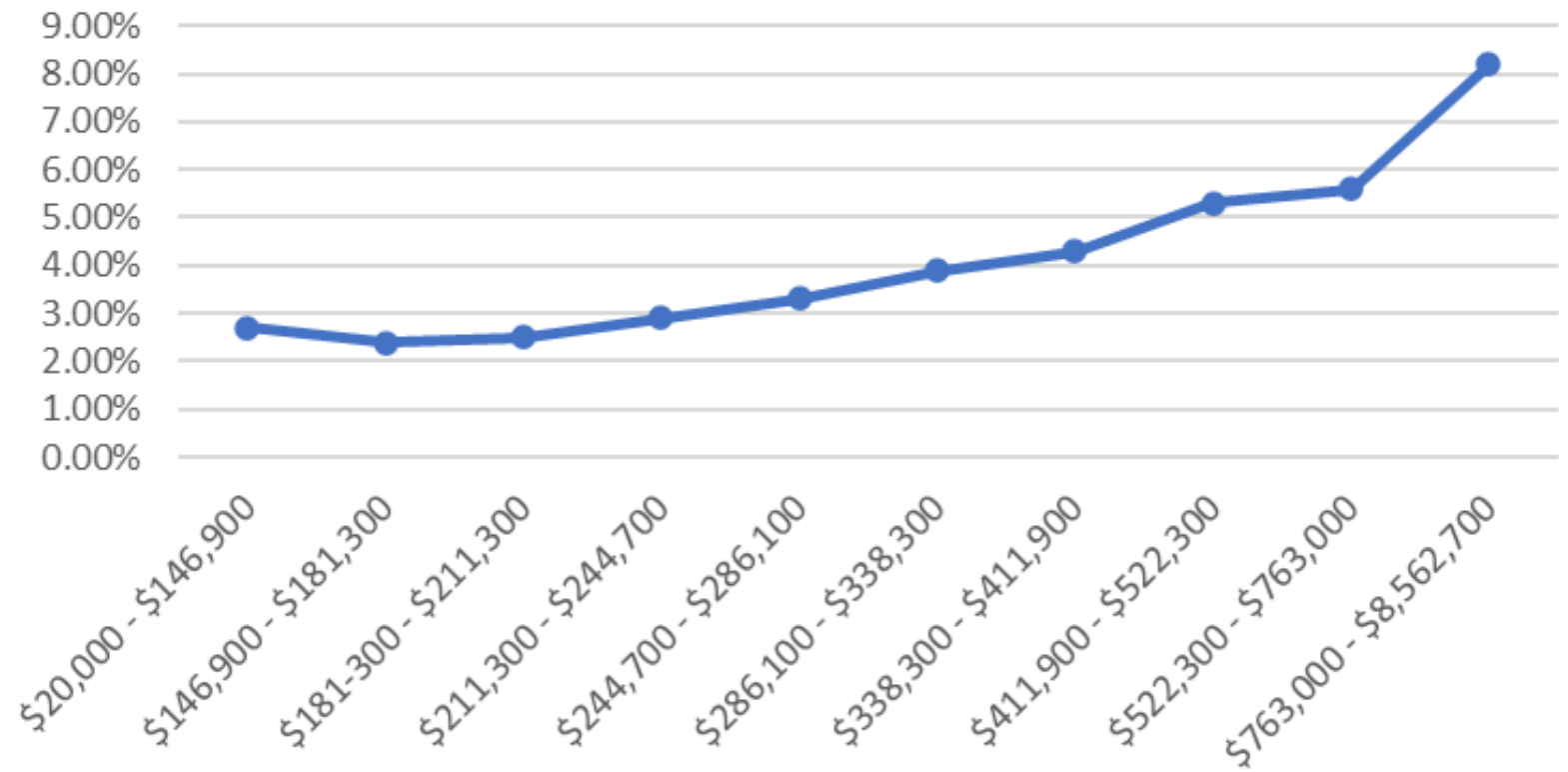


# APPEAL STUDY RESULTS



# APPEAL CHANGE RESULTS

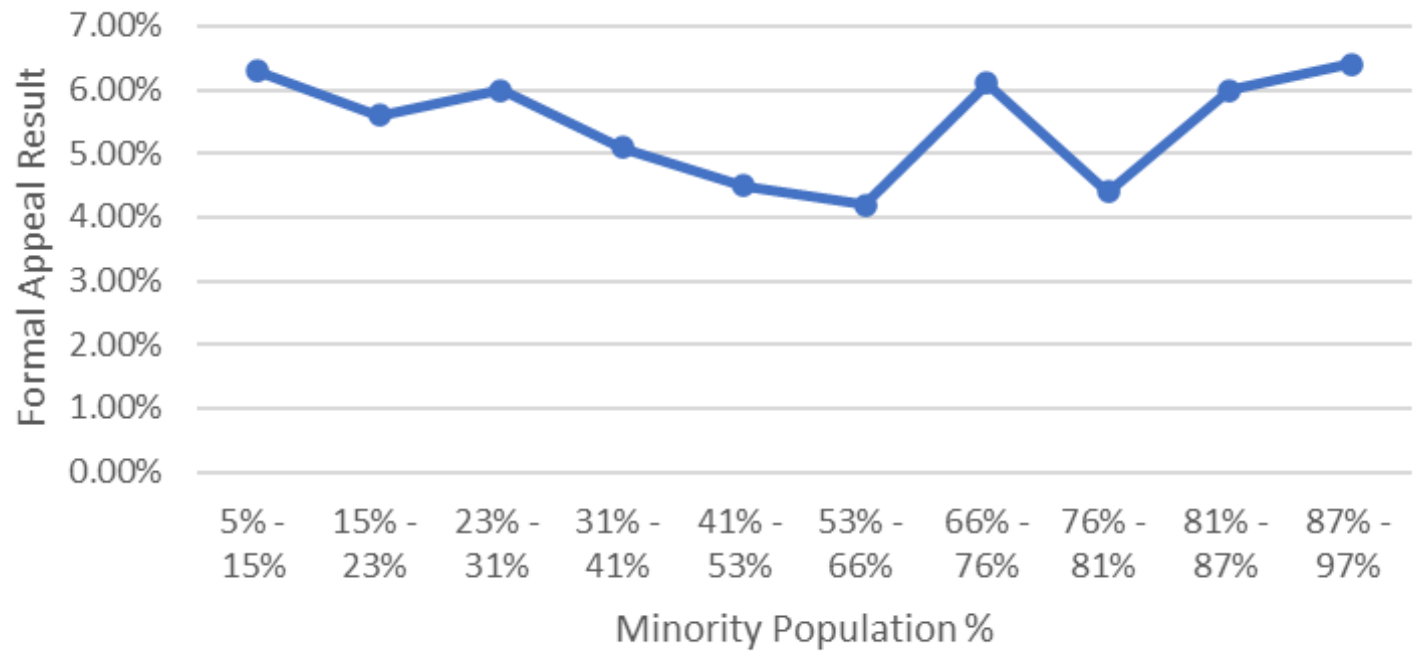
## Informal Appeal Result % vs. Property Value





# APPEAL CHANGE RESULTS

## Formal Appeal Result vs. Neighborhood Minority Population Percentage



# What to do with Results?

## Key Considerations Include:

Who needs to be made aware and when?

How do we communicate the results to various stakeholders?

What experts will need to be involved for a focused and meaningful response?

How will changes to the process and outreach be measured?



## We “VALUE” your input

**What considerations would the group give to the results of the study?**

**What are some creative options or communication strategies to engage the community?**

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# Equity and Inclusion Plan 2023



**MECKLENBURG COUNTY**  
North Carolina  
County Assessor's Office

## EQUITY AND INCLUSION APPEAL IMPLEMENTATION PLAN

2023 Appeal Process Equity Strategies

PRESENTED BY: BRAD FOWLER ASSISTANT ASSESSOR  
MECKLENBURG COUNTY

# Equity and Inclusion Plan Cont.

## Objective

To craft a more comprehensive and inclusive plan centered around enhancement of the appeals process for all customers of the County Assessor's Office.

## Target Market

All Mecklenburg County residents with a greater focus on those impacted as stated in the recent Appeal Study from the UNC School of Government

## Target Contact Demographics

Focused outreach to community members within Mecklenburg County that are in areas with a higher minority population.

# Equity and Inclusion Plan Cont.

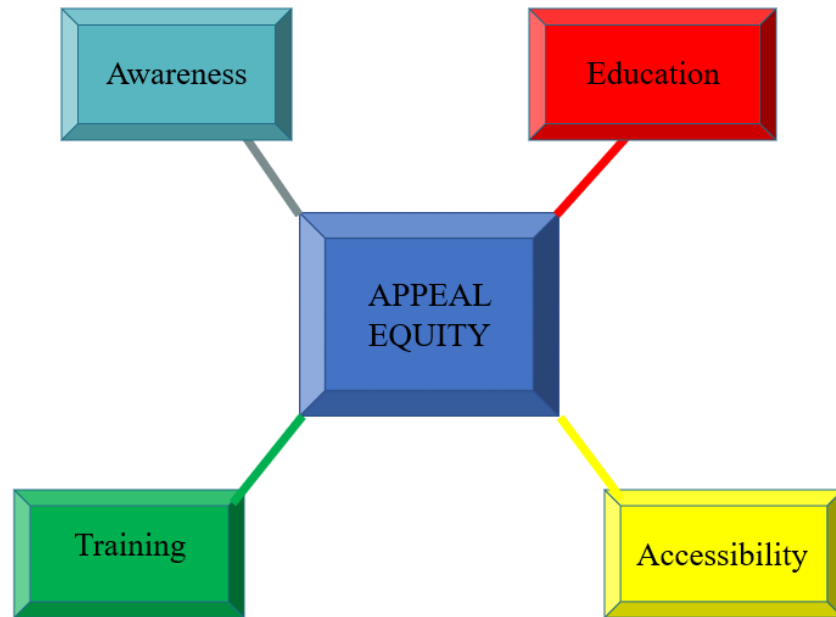
## Message Summary

The Appeal Process in Mecklenburg County is fair and equitable to all members of the community with staff in place to ensure a process easy for all to navigate and be a part of the appeal process if they choose to do so.

## What is the desired outcome?

Educate Mecklenburg County residents about the appeal process and establish goals to include 1, 3, and 5- year improvement metrics for the Mecklenburg County CAO.

## Four Keys to Appeal Equity



- Awareness- Making all Stakeholders aware of the Appeal Process. This includes Executive Leadership as well as the Public.
- Education- Educate External stakeholders on the appeal process.
- Training- Train staff on effectively handling appeals in an inviting manner so not to deter someone from filing.
- Accessibility- Take the appeal process to the various Communities throughout Mecklenburg County

# STEPS TO IMPLEMENTATION

## Step 1

### Self assessment

1. Review Appeals Study from the UNC School of Government
2. Engage key stakeholders, including Equity and Inclusion Director as well as Public Information
3. Create awareness of the findings to the Executive Team and Board of County Commissioners

## Step 2

### Map Out Plan

1. Meet with Diversity Equity and Inclusion Team
2. Meet with Public Information
3. Conduct strategy sessions with both

## Step 3

### Set Goals, Establish Metrics

1. Establish 1,3, and 5 year goals for the project
2. Create metrics that will be used for measuring impact of efforts
3. Provide quarterly updates to stakeholders as to progress of the overall project

## Step 4

### Implementation

1. Implement short term solutions as part of the 2023 Reappraisal
2. Train staff on goals of the project and inform on various needs to ensure proper implementation
3. Begin process of strategic planning for future long-term goals of the plan



# Assessor's Office

## Communications & Marketing Plan

### Media Outreach

- > Press release to local print, TV, and radio media
- > One-on-one interviews

### Radio Advertising

- > To include talk radio, African American and Hispanic stations

### Print/Digital Media

- > Advertising in printed newspapers
- > Advertising in digital newsletters and associated websites
- > Geo-fencing (targeted mobile device ads)
- > Digital billboard (4<sup>th</sup> street county billboard)
- > Social media advertising

### Printed Materials

- > Info cards detailing the appeal process strategically distributed throughout the County

### Community Outreach

- > Local faith-based organizations, non-profits, HOAs, BOCC, Meck County email database, etc.

### Timing

- > Concentrated communication and marketing efforts will commence one week before the mailing date (March 17) and one week after.



# QUESTIONS?



# GIS-Pro 2024

October 7-10, 2024 • Portland, Maine





TOGETHER: DARING TO CLIMB NEW HEIGHTS

20 IAAO 24

ANNUAL CONFERENCE & EXHIBITION

August 25-28, 2024 • Denver, Colorado

