

Ad Hoc Reappraisal Committee

Final Report

Submitted to Buncombe County Board of County Commissioners

June 2022

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# Ad Hoc Reappraisal Committee

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# Ad Hoc Reappraisal Committee

## I. Overview

The Ad Hoc Reappraisal Committee was formed and created by the Buncombe County Board of County Commissioners (BCBOCC) by resolution on September 7, 2021 with the following charge and purpose.

WHEREAS, recognizing that legally required tax assessments of real property and the reappraisal process are confusing and largely misunderstood, and in light of recent charges that the process is not equitable this Board desires to create an ad hoc committee;

WHEREAS, the goals of this committee would align with the County's Racial Equity Action Plan, including:

1. to identify citizen concerns,
2. provide guidance on future assessments, and
3. provide input into equity concerns;

WHEREAS, this committee will be comprised of seven members as follows:

- 7 members
  - 2 Members from the Board of Equalization and Review (Debbie Lane & Miriam McKinney)
  - 5 Community Members
    - 3 At-large members (Dwayne McAfee, Bobbette Mays, Melanie Pitrolo)
    - 1 Real Estate professional (residential preferred) (Jonathan Hunter)
    - 1 Equity representative (Brenda Mills)

WHEREAS, staff will consist of the Assessor, Chief Appraiser, a Tax Analyst, and a County Attorney

An eighth (8<sup>th</sup>) Committee member added after resolution passed by the BCBOCC (Ori Baber)

## Ad Hoc Reappraisal Committee

In addition, a **Planning Team** was formed consisting of:

Burnett Walz – Facilitator

Christina McEntee – Facilitator

Rachel Edens – Chief Equity & Human Rights Officer

Keith Miller – Property Assessment Officer

Sybil Tate – Assistant County Manager

Lillian Govus, Max Taintor, Kassi Day – Communication and Public Relations

The purpose of the Planning Team was to set agendas and assure that each committee meeting was fully supported and the group discussion was facilitated.

### **Syneva Economics Report to the Committee**

A Request for Proposal (RFP) was issued for a Property Appraisal Equity Analysis on December 15<sup>th</sup>, 2021. (Appendix A) Syneva Economics was selected. Tom Tveidt with Syneva presented an overview of findings at a committee meeting. The full report is attached to this document (Appendix B)

### **Buncombe County Communications and Public Engagement Team (CAPE)**

The CAPE Team was fully involved in supporting the Committee's efforts to identify citizen's concerns. To assure we casted the widest net with the most equitable approach, the CAPE Team developed an outreach plan with the input of the Committee members. (Addendum C) A Community Survey was administered with a response of 1200+ respondents that provided 500+ comments. (Addendum D) Public Comment was also held at most of the Committee meetings to allow the community an opportunity for direct communication with the committee.

Ad Hoc Reappraisal Committee  
 II. Committee's Summary of Outcomes

Ad Hoc Reappraisal Committee Summary of Outcomes					
Key Vision Elements (page 9)	<i>Expanded and accessible taxpayer assistance</i>	<i>Transparent, efficient, and effective stewardship of the county budget</i>	<i>Fair and equitable taxation practices in Buncombe County</i>	<i>Engaged and informed community resulting in increased knowledge of the property assessment process</i>	
Strategic Direction (page 10)	Development of New Revenue Streams	Increase Capacity Assessment Department	Increase Education and Outreach	Increase/Expand Homeowner Assistance Programs	Enhance Permitting Compliance
Actionable Recommendations (page 10)	<ul style="list-style-type: none"> <li>• Treat AirBnB's as a business with a progressive tax</li> <li>• Allocate short-term rental (AirBnB) revenue to fund Homeowner assistance programs</li> <li>• Support lobbying efforts to increase revenue streams – needs clarification</li> </ul>	<ul style="list-style-type: none"> <li>• Develop process to correct the percentage of properties with incorrect attributes</li> <li>• Increase frequency of property re-assessments (every 2-3 years)</li> <li>• Develop key metrics to trigger increase in staff</li> </ul>	<ul style="list-style-type: none"> <li>• Leverage social media, faith-based organizations, and non-profits to engage and educate the community</li> <li>• Hire community liaison to provide education on the appraisal process</li> </ul>	<ul style="list-style-type: none"> <li>• Provide Homestead exemption (like in FL)</li> <li>• Reassess limits on exemptions to expand participation</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct outreach campaign to Realtors Board &amp; Builders Association</li> <li>• Establish internal process for communication between Assessment &amp; Permitting Dept's</li> </ul>

## Ad Hoc Reappraisal Committee

### III. Committee Meeting Agendas:

Public Comment was held at every committee meeting from December 8, 2021 – April 6, 2022

- November 8, 2021: Committee Orientation
- November 17, 2021: Kirk Boone, Teaching Assistant Professor in Public Finance and Government with the UNC School of Gov't  
Chris McLaughlin, Professor of Public Law and Government with the UNC School of Government
- December 8, 2021: Dwight Mullin, Ph.D.
- January 12, 2022: Larry Clark, Director of Strategic Initiatives with the International Association of Assessing Officers  
Bi-laws  
Community Survey development
- January 26, 2022: Rachel Edens, Chief Equity & Human Rights Officer - Property Appraisal from an Equity Lens  
John E. Hudson, Interim County Budget Director - Tax Rate vs. Property Appraisal  
Eric Cregger, Tax Analyst - Buncombe County Property Assessment (PART 1)
- February 9, 2022: (Virtual Meeting)  
Communication and Public Engagement Team – Solicit feedback on Community Survey Outreach efforts  
Keith Miller – Buncombe County Property Assessment (Part 2)
- February 23, 2022 (Virtual Meeting)  
Rachel Edens - Racial Equity Action Plan Overview  
Community Input Survey final report out  
Keith Miller – Buncombe County Property Assessment (Part 3)
- March 9, 2022 Rachel Edens - Equity Analysis Tools  
Tom Tveidt, Syneva Economics – Awarded the proposal bid to provide the County with a Residential Property Assessment Equity Data Analysis

## Ad Hoc Reappraisal Committee

- April 6, 2022: Property Appraisal Process Simulation – Hands-on activity to simulate Property Appraisal, Appeals, and the Exemption process
- April 20, 2022: Urban 3, Joe Minicozzi – At the request of Brownie Newman, Board Chair. This presentation was originally made to the BCBOCC which precipitated the creation of the Ad Hoc Reappraisal Committee
- May 4, 2022: Visioning (see section V)
- May 18, 2022 Creation of Recommendations (see section VI)
- June 1, 2022 Wrap up

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## Ad Hoc Reappraisal Committee

### IV. Level Setting

Committee Members selected for the Ad Hoc Reappraisal Committee came in with varying backgrounds, experience, levels of understanding, and subject matter expertise. In an effort to bring committee members together on some common ground, subject matter experts were invited by the planning team with the goal of level setting basic understanding of property appraisal rules, laws, historical and current equity perspective, and current assessment office operations.

Guest Educator	Key Take-away
<b>Kirk Boone:</b> Teaching Assistant Professor in Public Finance and Government with the UNC School of Government	<ul style="list-style-type: none"> <li>✓ Role and responsibility of the assessor</li> <li>✓ Property appraisal methodology and standards</li> </ul>
<b>Chris McLaughlin:</b> Professor of Public Law and Government with the UNC School of Government	<ul style="list-style-type: none"> <li>✓ State Law governing the property appraisal process</li> <li>✓ What local governments can and cannot do</li> </ul>
<b>Dr. Dwight Mullen, PhD:</b> Retired Professor and Historian	<ul style="list-style-type: none"> <li>✓ History of black homeownership in Buncombe County</li> <li>✓ The impact of public policy decisions, and their negative outcomes for underserved populations</li> </ul>
<b>Larry Clark:</b> Director of Strategic Initiatives with the International Association of Assessing Officers	<ul style="list-style-type: none"> <li>✓ Data which an assessor must consider</li> <li>✓ Why is the data important?</li> <li>✓ How the data tells the story</li> </ul>
<b>Rachel Edens,</b> Buncombe County Chief Equity & Human Rights Officer	<ul style="list-style-type: none"> <li>✓ Property Appraisal from an equity lens</li> <li>✓ Equity vs. equality</li> <li>✓ Racial Equity Action Plan overview</li> <li>✓ Developing recommendations with equity considerations</li> <li>✓ Equity Analysis Tools for decision making</li> </ul>
<b>Keith Miller,</b> Buncombe County Property Assessment Officer	<ul style="list-style-type: none"> <li>✓ An overview of the assessment process in Buncombe County</li> </ul>



# Ad Hoc Reappraisal Committee

## V. Visioning

Key Vision Elements	<b><i>Expanded and accessible taxpayer assistance</i></b>	<b><i>Transparent, efficient, and effective stewardship of the county budget</i></b>	<b><i>Fair and equitable taxation practices in Buncombe County</i></b>	<b><i>Engaged and informed community resulting in increased knowledge of the property assessment process</i></b>
Detailed vision items	There continues to be grand funding dollars for taxpayers who need assistance	County budget thoughtfulness	Primary vs secondary home or investment (S.C. model)	Expand education on re-appraisal process
	The County funds thru local, nonprofits housing repair programs specifically to assist elderly and disadvantaged residents	The property office has been expanded by the County with additional personnel to assist homeowners more with appeals	Tax Air B&Bs as a business vs. single family home	On-going education for property owners on appeals
	Expand rebate program to include low and moderate income	Re-appraisal ambassador or liaison	Tax short-term vs long-term at a different rate	Better representation in the appraisal system (perception of fairness)
	Increase the limits to tax exemption			Clear and transparent process on re-appraisal

## Ad Hoc Reappraisal Committee

### VI. Strategic Directions and Actionable Recommendations

***Still a work in progress. Will finalize on June 1<sup>st</sup> and insert them on this page***

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