

Planning for Success (Part 1)

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[In a previous post](#), I mentioned objective and subjective data along with the NCDOR's new reappraisal standards. That information will be helpful when reading this post. The new reappraisal standards have been in development for over two years and have involved committees with members from the NCDOR, UNC School of Government, and [NCAAO](#). In August, the NCDOR emailed a draft of those standards to all assessors for review and comment. Some comments from local tax officials have been related to the need for additional staff in order to meet the new standards. Chapter 5 of *Assessment Administration*. Chicago, IL: IAAO, 2003 is a well written chapter detailing the management tasks needed for an assessment office to meet requirements and goals. This post focuses on how planning well includes an effective justification of the assessor's need for staff and resources. Understand first that we all engage in planning almost every day. It's either done formally or informally. So if we're going to plan anyway, we should plan well and be exposed to the best practices. Regarding planning, Albert Einstein [is rumored to have said](#), "If I had 20 days to solve a problem, I would take 19 days to define it." Our objective in this post is really to turn staff and resource concerns into math problems, without requiring Albert Einstein's help for the solution.

These new reappraisal standards, if followed, will alter your goals and plan objectives. For example, checking and updating property characteristics data at a designated level of accuracy is an example of a plan objective tied to the goal of meeting the NCDOR reappraisal standards. That objective requires specific activities. Activities require people and resources. We hope all local tax officials desire to do quality appraisal and reappraisal work for the public they serve. Our taxpayers deserve competency, fairness, and equity. No doubt, high standards are needed and the NCDOR should be applauded for issuing them. [NCGS 105-273\(10a\)](#) defines a local tax official as including a member of a county board of commissioners. And while all local tax officials most likely desire to do a good job and meet standards, raising standards undoubtedly can require more staff or other resources, which in turn requires adequate funding.

"[T]he budget becomes an expression of public policy in terms of the resources a government is willing to allocate for equitable property taxation. The budget is also a reflection of how much political support exists for accurate and equitable assessments. Legal and administrative responsibilities cannot be met if resources are inadequate."
Assessment Administration, 119.

I Want it All

Just stating subjectively that you “want” or “need” something is probably not going to cut it in an assessor’s budget. My colleague, Whitney Afonso, has addressed [in this blog](#) the challenges of developing a budget when considering all of the needs and wants of a jurisdiction’s multiple departments. If you haven’t yet had the opportunity, it may be beneficial to experience a game of [Budgetopolis](#). In the budgeting process, we know that a higher priority must be given to those needs that are legislative mandates. Administrative standards issued by the NCDOR, [who is to exercise legal supervision over taxing units](#), also demands priority. If your supervisor communicates to you that they have adopted new standards and you should follow them, doesn’t that deliver a responsibility?

How should an assessor, or any public official, effectively request what is needed? An oversimplified answer, I believe, is to use established production standards to present the ability to accomplish explicit duties, while utilizing statutes and / or administrative direction to support your request.

To break down that not-so-simply-worded answer, let’s start with an example problem. Let’s assume that it is early 2017, which is not that much of a stretch. You already have a scheduled January 1, 2020 reappraisal. The standards include that physical reviews, including on-site verification of property characteristics, should be conducted at least every 4 to 6 years. In your county, it has been more years than you would like to admit since physical remeasurements and walk-arounds. Next, the standards include that counties should progress toward a four- year reappraisal cycle. If that is not immediately possible, counties should cut their cycle by 2 years until compliance with the standard four-year cycle is achieved. These two new standards along with the new annual appraisal data random sample (to begin November 2018) indicate a full measure and list is needed. In order for this new appraisal data to be used for the next reappraisal, it needs to be complete and ready for valuation about a year before the effective day of reappraisal. Whether it’s because of the reappraisal standards mentioned above, or your regular reappraisal cycle, you need to do physical remeasurements and walk-arounds. It is time to get busy. At this point, we need to be planning, defining the problem, and turning this into an objective math exercise. As much as possible, let’s remove opinions or subjective needs and wants. We’ll need to know how many days we have to accomplish the work, along with our production rates. Production rates are not only crucial for these calculations, but also for establishing expectations for a position, then following up during reviews when measuring employee performance. How many remeasurements and walk-arounds can be completed per day on average by one person?

I hope I will get some questions and what-ifs about what we’ve touched on so far. I would like to incorporate those discussions into part 2 of the post coming next month when I’ll give you some production rates and we’ll do the calculation.

In closing, I’ll leave you with a broad resource that might be helpful in these discussions. I won’t

use this in my calculations, but you could try to compare your county with a similar county, or perhaps use a survey attempting to establish an average number of employees per parcel. This could be a good place to get and share a broad understanding of normality. For example, IAAO has available [the results of their 2013 survey](#) of staffing in North American assessment offices. From this survey, you can glean information such as; jurisdictions under 100,000 parcels have an average of about 3,000 parcels per permanent employee. Jurisdictions over 100,000 parcels have an average of about 4,850 parcels per employee. For all counties, the average is 3,610 parcels per permanent employee. I didn't have access to the raw data, but a user with the raw data could probably narrow down the options to select better comparable counties. Just like in the sales comparison approach, it would be more effective to use comparable counties with features similar to your subject county.