

## **TAX DEPARTMENT**

### **General Information**

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### **Mission**

To accurately identify, list, appraise and bill all taxable real and personal property in Randolph County as governed by North Carolina General Statutes. To effectively collect Randolph County property taxes and other tax assessments and exercise the enforced collection remedies considered necessary and appropriate under North Carolina General Statutes.

### **Summary**

The Randolph County Tax Department maintains a commitment to billing and collecting revenue, as well as determining accurate and uniform values on all taxable property located in Randolph County as governed by the North Carolina Machinery Act. An obligation to collect all outstanding taxes using whatever remedies the general statutes offer is also maintained.

### **Overview**

#### **Taxing Authority**

North Carolina counties derive their taxing power by delegation from the North Carolina Constitution, through the General Assembly. Once the General Assembly chooses a class of property for taxation, the class must be taxed by “uniform rule,” which means that property in any given class must be taxed at the same value and according to the same rules by each local taxing unit in which it may be situated. The state constitution exempts all publicly owned property from taxation, and it authorizes the General Assembly to exempt cemeteries and property held for educational, scientific, literary, cultural, charitable, or religious purposes.

The county is the basic governmental unit for appraising and assessing property for taxation. The statutes that provide the tax assessment and collection framework, or “machinery,” are commonly known as the “Machinery Act.” At the heart of this administrative structure is the county assessor, appointed by the county commissioners. At the state level, the Department of Revenue and the Property Tax Commission have authority over this county function. The Machinery Act directs the board of county commissioners to appoint the county assessor at their first regular meeting in July and every two or four years thereafter.

### Reappraisal

A general reappraisal of all real property in the county is a big job. All parcels must be appraised. Randolph County has approximately 78,500 parcels, and about 50,000 of those parcels have improvements on them. Randolph County is currently on a 6 year reappraisal cycle. This procedure allows the Tax Department to adjust the appraised value of real estate to reflect the property's true value. The most recent reappraisal occurred in 2014, and the next one is scheduled for 2019. Randolph County's Tax Department staff is trained and capable of conducting the entire reappraisal in-house without the assistance of any contracted consultants.

### Tax Assessor

Persons appointed as assessor must be at least 21 years old, must hold a high school diploma or certificate (or have five years related work experience), achieve a passing score in four basic training courses, and pass a comprehensive examination administered by the Department of Revenue. New appointees have two years to meet these requirements, or they may not be reappointed. All assessors must complete at least 30 hours of continuing education instruction every two years in order to remain eligible for reappointment. G.S. 105-294

### Board of Equalization and Review

Each calendar year, between the first Monday in April (at the earliest) and the first Monday in May (at the latest) and the new fiscal year, the Board of Equalization and Review (E & R Board) assumes an active role in administering the property tax. In some counties, the county commissioners serve as the E & R Board. In Randolph County, however, the County Commissioners have established a special board to serve in this capacity. The E & R Board consists of five members, three of whom are the Tax Commission members, and two others appointed by the County Commissioners.

The E & R Board must review the assigned listings and valuations and may make changes to ensure that the values meet the standards established by state law. They must also hear any property owner's appeal concerning the value assigned to his property (or that of others), and they have authority, within limits, to make adjustments upward or downward. Powers and duties of Board of E&R G.S 105-322 & 105-323

### Property Tax Commission

The state Property Tax Commission (PTC) is composed of five members—three appointed by the governor and two by the General Assembly. The PTC is solely an appellate body and hears and acts on three kinds of matters:

- Appeal by a property owner on a decision made by the local E & R Board;
- Appeal by a property owner from an order of the board of county commissioners adopting a schedule of values, standards, and rules to be used in appraising real property;
- Appeals from the Department of Revenue appraisal of certain property belonging to public service companies.

G.S. 105-345

### Tax Collector

Each board of county commissioners must appoint a tax collector to collect the taxes levied by the county. In Randolph County, the offices of the Tax Assessor and Tax Collector are

combined into a single office responsible for listing, appraising, and assessing real property and for collecting taxes due on that property. The Tax Collector must provide bond as required by law for all current and prior year taxes in his hands for collection (G.S. 105-352).

#### Settlement Report

After the end of each fiscal year, the Tax Collector must provide a settlement report to the Board of County Commissioners for the current taxes that have been collected for that year. After the Board has approved the settlement report, they can then charge the Tax Collector to collect the taxes for the new year.

G.S 105-373

## **Service Area: Appraisal**

### **Mission**

To determine the true value of all land and buildings in Randolph County by applying the uniform schedule of values, standards and rules used in appraising real property at its true value.

### **Summary**

The listing and appraising of all types of real properties in Randolph County is accomplished by collecting pertinent data about real property improvements, such as size and type of improvements, quality of materials and construction, functional, physical and economic depreciation, including sureradequacy, external and internal features, accessibility, location, and inspecting land and maps to determine size, shape, accessibility, topography, location and other related data. Sales and market data is collected and qualified for analysis and used in making continuous evaluation of the schedule of values and the adjustments needed to arrive at true market value. This work is reviewed for consistency, accuracy and compliance with the current schedule of values, standards, and rules of the North Carolina Machinery Act and Standard 6 of the Uniform Standards of Professional Appraisal Practice. This service area has 7.8 allocated positions. Staff includes six Property Appraisers, and one Supervisor.

### **Overview**

Prior to 1985 Randolph County's reappraisals were done manually and all the work was contracted. In 1981 the County began preparing for their first computerized reappraisal, which was to take place in 1985. At that time, the unit consisted of two Appraisers and one clerk. Four temporary clerks were hired to key information from all property cards into the system. The actual reappraisal work was still done by the contracted company, who also handled all the informal appeals to new values.

In 1986 a new state statute required all counties to perform sales/assessment ratio studies. The sales/assessment ratios were used by the state to apportion the Critical School Facility Needs Fund and to equalize public service (utility) company property valuations. Utility companies could appeal their values in the 4<sup>th</sup> and 7<sup>th</sup> years of the 8-year revaluation cycle. (Utility companies generally own much more personal property than real property, and personal property, unlike real property, is valued at 100% of market value every year.) Another new state statute enacted in 1986 required that doublewide mobile homes be listed as real property, rather than personal, if they met certain conditions (removal of wheels and axles, permanent foundation, etc.).

The Tax Department added a third Appraiser in 1989 and a fourth in 1990. Also in 1990 the County purchased new software needed for the 1993 reappraisal. The conversion from the old system to the new took a year.

In 1991 the position of Sales Specialist was added to work solely on market trends, sales ratio studies for state reporting and for in-house use, and compiling cost information from revenue stamps, questionnaires, and the Asheboro and High Point Multiple Listing Service.

In 1991 the federal government began requiring appraisers to be certified under state guidelines. However, North Carolina has required county appraisers to be certified since the early 1980's. The Department of Revenue offers 3 certification courses throughout the state. These weeklong classes include an exam at the end. After initial certification, appraisers must attend a course of instruction every two years that is sanctioned by the Department of Revenue. Today all of Randolph County's Appraisers are state certified, and one is certified by the North Carolina Appraisal Board. This latter certification requires successful completion of 120 hours of classwork and submission of samples of appraisal work before sitting for their state board exam. The Tax Assessor is certified by the North Carolina Appraisal Board.

During the 1993 reappraisal, the commercial properties were appraised by Cole Layer Trumble (CLT), and all residential properties were appraised in-house. CLT established a schedule of values for all properties, with input from the County.

In 1994 a fifth Appraiser was added to the staff in anticipation of appraising all commercial properties in-house for the next reappraisal. An Appraiser Technician was added that year to do the fieldwork (measuring and listing of properties), freeing up Appraisers for analytical work. 1994 was also the year that Tax staff asked the County Commissioners to switch to a four-year reappraisal cycle. The Commissioners did not approve this request.

The County won a N.C. Court of Appeals case that set a precedent statewide. A property in Randolph County sold for less than its assessed value, and the property owner appealed the assessed value. The Court ruled that changes couldn't be made to assessed value during non-revaluation years. (See NCGS 287.)

As part of the preparation for the 2001 reappraisal, a second Appraiser Technician was added in 1998 and a second clerical position was added in 1999. The 2001 revaluation, including all fieldwork and the development of a schedule of values, was done completely in-house and was successful.

All assessed values and real estate information was placed on the County's website in 2002. That same year Tax staff again asked County Commissioners to consider a four-year reappraisal cycle, which they did not approve. (*Note: About 40 counties in North Carolina are on a four-year revaluation cycle.*)

The N.C. General Statutes changed in 2003 to evaluate singlewide mobile homes (along with doublewides) for consideration as real property (wheels and axles removed, permanent foundation, own land, use for residential purposes, etc.)

In 2004 the Tax staff asked County Commissioners to approve a six-year reappraisal cycle. This request was approved, and staff began planning and preliminary work immediately for a 2007 reappraisal. Fieldwork was to commence in late summer to verify that all property record information is correct.

## **Operations**

Randolph County is made up of 78,500 parcels. Approximately 50,000 parcels have improvements on them. Appraisers are constantly doing analytical work so they don't have to collect information for the entire reappraisal cycle (currently six years) at one time. Every year they survey contractors and builders to determine what building costs are for heated space, garages, fireplaces, etc. Buyers' and sellers' names are obtained from newly recorded deeds. Questionnaires are sent to these people to learn what the property was sold for. Appraisers visit all newly recorded properties that sell lower/higher than the assessed value to determine why it sold under/over assessed value. For vacant land, they track sales to see what land is selling for, taking into consideration such factors as whether the land is for mobile homes or stick-built homes and whether it is large acreage, road frontage, on paved or dirt road, or has deeded access. All this information helps to build the schedule of values. In January 2011, the tax office went live with new CAMA (Computer Assisted Mass Appraisal) software. The conversion of data to CAMA began in June 2010. A software upgrade occurred in September 2016.

Prior to a reappraisal year, Appraisers' work intensifies. The last reappraisal took place in 2014. In 2010 Appraisers began visiting all properties that hadn't been visited since the last revaluation. In 2011 they started analyzing sales information that they had been collecting annually since 2007 in order to develop a schedule of values. September 2012 the proposed schedule of values, standards and rules was presented to the County Commissioners. The County Commissioners adopted the 2013 Schedule of Values, Standards, and Rules at their November 2012 meeting. Because of concerns in the quality of the data as a result of Legacy data migration and software conversion issues, the Tax Administrator and the Information Technology Director asked the County Commissioners to postpone the 2013 reappraisal until 2014. The County Commissioners approved the postponement December 2012. The new CAMA system been implemented in February 2011, but the reappraisal module was not available until April 2012. This forced delays as the appraisal staff had to learn the new valuing scheme while developing a new schedule of values from the ground up. During this time, the Tax appraisal staff also discovered data problems that were created during the data conversion which created the need for manual fixes to certain elements of the property information. The appraisal staff wanted to make sure the information was reliable. They needed more time to verify property information and to complete a thorough analysis of new property values. The appraisal staff felt they could not adequately prepare the reappraisal in the available time and asked that the reappraisal be postponed until January 2014. The next reappraisal is scheduled for January 2019.

A countywide reappraisal was conducted and all real property was reappraised. The 2014 Reappraisal Notices of Real Estate Assessed Value were mailed March 3, 2014. The appraisers reviewed all Informal Review appeals until the Board of Equalization and Review convened; then all appeals were heard by the Board.

The Appraisers are assigned to different areas of the county. They are responsible for listings of new construction. They visit each new construction site twice—once during construction and once after it is complete. They get information on new construction from several sources: They view all building permits on the computer (except for those in the City of Asheboro, for which they get paper copies); they go through the Multiple Listing Service

updates; and they go through the listing abstracts received each January. They flag all parcels that have new construction on them. They print property cards for all these parcels, along with a map of the region of the county where each new construction is located. After visiting each site, they add information to the property card. The additional information is keyed into the system, and the value is finalized. A notice of value is then sent to the property owners, with a notice to appeal the value to the Board of Equalization and Review (E & R Board) if they disagree with the assessed value.

For deed transactions of splits and merges, Appraisers must assign new values to each parcel that is affected (original parcel, new parcel, each lot in a subdivision) and prepare a new property record for each parcel. Appraisers will then visit each parcel for a field review to verify that the information on the property card is correct. A notice of value and appeals process is then sent to each affected property owner.

When a property owner appeals a value, an Appraiser does an individual appraisal and provides that information to the Board of Equalization and Review. In a non-reappraisal year, all appeals go to the Board of Equalization and Review, then to the N.C. Property Tax Commission. In a revaluation year, the property owner first has an informal appeal process with an Appraiser, who can make changes. The appeal would then go to the E & R Board and, last, to the Property Tax Commission.

The Board of Equalization and Review heard appeals for 1782 parcels in 2014. The assessed value appealed was \$545,787,789. The Board's decision of value was \$497,614,389. The percentage of reduction was 8.83%. 136 Decisions from the Board of Equalization and Review were appealed to the North Carolina Property Tax Commission.

### **Performance Measurements**

***Goal: To visit, list, and appraise new construction identified through building permits, listing forms, and other documents***

- **Number of parcels flagged for visits; Number of visits to new construction sites per Appraiser per day** – Appraisers keep a daily log of new construction sites visited, listed and appraised. Their goal, based on experience, is an average of 20 visits per Appraiser per day. The daily numbers fluctuate, depending on the time of the year, the economy, and other factors. During off times, these employees work on other areas.

***Goal: To assign value to new parcels created by deed transactions/land records***

- **Number of property records created, valued, and verified** – The computer system generates a report on the number of property records created, valued, and verified from deed transactions/land records. These new records could be created for various reasons—change in boundary line, right-of-way for D.O.T., value error correction in the database, etc.
- **Number of visits to verify new records per Appraiser per day**

***Goal: To make sure the property records are accurate and that all improvements are listed properly***

- **Number of parcels with improvements** – This is the total number of parcels in the county that have some sort of structure on them. Verification that property records are accurate and all improvements are listed properly is done once each revaluation cycle. The review process that encompasses all these parcels takes about 2½ years to complete and is begun about 3 years prior to the next revaluation. The review for the original 2013 revaluation began in August of 2010. Beginning with the third quarter of the 2010-11 fiscal year, the number of parcels added each quarter will be included in the quarterly report. Reviews have started for the 2019 reappraisal.
- **Percent of parcels requiring a change to the record** – Any change to the information recorded for any structure would be included in this measure. For example, a porch may have been listed as frame, but on the review visit, it is noted that the porch is brick. The incorrect listing could be from a staff error or because the homeowner bricked in the porch since the last revaluation. So all changes are not the result of staff errors, but they do reflect the amount of paperwork that has to be done, both in the field and in data entry, to make these changes.
- **Number of parcels reviewed per day per Appraiser**

***Goal: To collect and organize real estate sales data for determination of market value and to maintain accurate sales***

- **Percent of deed transactions qualified** – Qualified deed transactions are “arm’s length” transactions, and they are the only ones used to determine market value.
- **Number of sales questionnaires mailed** – These questionnaires are sent to the seller and the buyer for every deed transaction to find out what the property sold for and to gather other information.
- **Number of sales questionnaires returned** – These questionnaires are reviewed, and those that indicate an “arm’s length” transaction are used for calculating market value.
- **Assessment to sales ratio** – This number, expressed as a percent, is obtained by dividing the current assessed value by the actual sales price. The assessment to sales ratio uses all sales for the year (vacant land, new construction, existing houses). This is an important number to keep up with because it tells us how far below market value the assessed value has slipped since the last revaluation. The utility companies can use this figure to equalize their property valuations.

***Goal: To determine the fairness and equity of the assessed value for each property that is appealed***

- **Number of parcels appealed to Board of Equalization and Review** – There are approximately 78,500 parcels in the county. Each year, after property owners receive their notice of values, there will be some appeals to the Board of Equalization and Review. The number of appeals can be an indicator of how accurate the Appraisal staff have been in their assessments of property values.
- **Number of parcels adjusted** – This was a new measure for the 2004-05 fiscal year. There are times when the Board of Equalization and Review rules in favor of the property owner, usually based on the recommendation of the Appraisal staff following the discovery of new information. This number and the number of appeals to the Property Tax Commission (see below) can help staff determine how fair and equitable their assessments are.
- **Number of parcels appealed to N.C. Property Tax Commission from current billing** – If the property owner does not agree with the Board of Equalization and Review's ruling, he may appeal to the PTC in Raleigh.
- **Number of appeals pending at N.C. Property Tax Commission** – It may take years for PTC appeals to be resolved because of a backlog of cases statewide. The number pending includes both current and previous years' appeals.

***Goal: To track current market trends, cost, and sales for the schedule of values for the next reappraisal.***

- **Assessment to Sales Ratio** -- This number, expressed as a percent, is obtained by dividing the current assessed value by the actual sales price. The assessment to sales ratio uses all sales for the year (vacant land, new construction, existing houses). This is an important number to keep up with because it tells us how far below market value the assessed value has slipped since the last revaluation. The utility companies can use this figure to equalize their property valuations.

## **Service Area: Billing**

### **Mission**

To provide all owners of property in Randolph County fair taxation through equitable appraisal of personal property and to bill all property, real and personal.

### **Summary**

The listing, mass appraisal, and data entry of all personal property taxable in Randolph County is accomplished. The valuation of personal property includes motor vehicles (both registered and unregistered), boats, boat motors, mobile homes, farm equipment, and businesses with machinery and equipment located in Randolph County. The billing of approximately 78,500 parcels of land and 53,000 personal property abstracts per year. Auditing services are divided into 3 types: farm deferred, business personal property, and exempt properties. All applications are either accepted or denied based on North Carolina General Statutes, with the taxpayer being informed of this departmental decision. There are 7.8 positions allocated to this service area. The Billing unit has one Data Entry Specialist, two Business Appraisers/Auditors, one Tax Billing Clerk, one Appraiser for vehicles and farm-deferred land, one MIS Specialist, and one Supervisor.

### **Overview**

All billing for the Tax Department was done manually until the early 1980's, when the entire department became computerized in preparation for the 1985 reappraisal.

In 1986, the State repealed the household furnishings tax and the inventory tax. The inventory tax was a tax on retailers and wholesalers for all inventories they had as of December 31 each year. The State began reimbursing counties for the revenue lost from the inventory tax. However, during the budget crunch of 2002-03, the State did away with this reimbursement and has not reinstated it to date.

Historically, the Tax Department provided temporary employees each January who worked as list takers at each city hall in the county to take listing forms and provide assistance with completion of the forms. Much of the assistance dealt with motor vehicles questions. In 1993, state laws regarding registered motor vehicles changed, and individuals were no longer responsible for listing their vehicles with local tax departments. The Tax Department ceased using list takers thereafter.

The motor vehicle law change provided a new mechanism for providing tax departments with vehicle ownership information. When a vehicle tag is purchased, whether new or renewal, the Department of Motor Vehicles (DMV) processes that information and once a month sends the Tax Department a electronic tape with all the pertinent information from those transactions (name, address, and vehicle information). House Bill 1779 passed in August 2005 combining tax and registration for vehicles. Implementation date was to be July 1, 2009. House Bill 1779 was named "Tag and Tax Together". After many delays, "Tag and Tax Together" became effective with September 2013 registration renewals. "Tag and Tax Together" goals were 1) to improve the citizens experience with government agencies 2) reduce cost 3) increase efficiency,

improve collections and revenues, and improve compliance. In the new system, property taxes for vehicles are included with the “invitation to renew” and are paid in advance-not in arrears.

## **Operations**

### **Listing**

All property owners must list their personal property. Although citizens may think of listing as something that occurs only in January, the reality is that the listing cycle is a yearlong process. In September the staff begins to evaluate the listing forms and make any necessary changes to the wording on the different forms (called abstracts). For instance, the elderly exemption amount changes each year, and in recent years a change in state law did away with the requirement for social security numbers.

There are three kinds of abstracts:

- Individual—for listing boats, jet skis, four wheelers, unregistered vehicles, mobile homes, farm equipment etc.
- Business—for listing machinery, furniture, computers, leasehold improvements, etc.
- Real—for real property

These listing forms are mailed out around December 31. After they are completed, they may be mailed back to the Tax Department or brought in. They are due back by January 31. If a listing form is not postmarked or brought in by January 31 (or first working day in February if the 31<sup>st</sup> is on a weekend), a 10% penalty is added onto the personal property tax.

Citizens may request (in January and in writing) an extension for listing. Individuals who request extensions are automatically given until April 15 to return their completed forms. These requests come primarily from businesses that have accountants prepare their returns and can't get them filed by January 31. Randolph County teamed up with Taxscribe.com (software available through Tax Management Associates) to provide online listing for business personal property starting with 2014 abstracts. Due to glitches between Taxscribe and in-house software, online listing was discontinued in 2016.

Billing staff, as they have time, manually alphabetize business and farm listing forms. Then the two Business Appraisers go through these forms in batches and highlight changes and late returns, add depreciation schedules and values, and mark an “S” on forms with no change. Data Entry keys in all updated information from each batch, runs a report, and sends the batch back to the Business Appraisers for verification.

As mailed listing forms are opened, staff reviews forms for any changes made to the form (abstract). Copies are made for appraisal with new construction listed and for ones with box checked for elderly/disabled/veteran application. These copies are forwarded to the appropriate staff. After all the listing forms have been received they are scanned in two batches. 1- “no changes”, 2- “with changes”. Through a software process the “no changes” are saved and made ready for billing. The billing staff has dual monitors to view the scanned abstract on one screen and make any changes to the listing on the other. This makes the process of preparing the

abstracts for billing paperless. Prior to any data entry for billing, the schedule of values are set for personal property for current year billing.

This process must be completed by June 15 for billing to be tested and to send bills to a vendor printing and for mid-July mailing. If any total tax bill is less than \$3.50, it is not billed.

#### Elderly/Permanent Disability Exemption and Circuit Breaker Deferment

There is an insert included with the Randolph County listing form each year for the taxpayer to request this application. If the taxpayer mails it back with the listing form, he or she will be mailed an application form. The application form is also available on website at [www.co.randolph.nc.us](http://www.co.randolph.nc.us). The taxpayer may also call our office to have a form mailed to him or her. The taxpayer may also request the application in person at the Randolph County Tax Department. If the applicant requires assistance in completing the application, the tax department staff is available to assist the taxpayer.

North Carolina excludes from property taxes the greater of \$25,000 or 50% of the value of the residence.

A qualifying owner is an owner who meets all of the following requirements as of January 1 proceeding the taxable year for which the benefit is claimed:

- (1) Is at least 65 years of age or totally and permanently disabled
- (2) Has a total income (including spouse) for the preceding calendar year of not more than twenty nine thousand dollars (**\$29,500**)
- (3) Is a North Carolina resident and resides in the residence which the application involves.

Persons who are totally and permanently disabled applying for this exemption must file an application **and also must provide acceptable proof of their disability**. The proof must be in the form of a certificate from a physician licensed to practice medicine in North Carolina or from governmental agency authorized to determine qualification for disability benefits. After a disabled applicant has qualified for this classification, he or she shall not be required to furnish an additional certification unless the applicant's disability is reduced to the extent that the applicant could no longer be certified for the taxation at reduced valuation.

The Randolph County Tax Department will process all applications in a timely manner and notify all applicants of their eligibility. If the Tax Department denies the application for exemption, the taxpayer will be notified of the reason for the denial and will have an opportunity to appeal that denial to the Randolph County Tax Commission. If the application is approved, the tax bill will be adjusted accordingly and it will reflect the exemption.

Once the taxpayer receives the exemption, he or she need not reapply each year unless the taxpayer comes under review or there is a change to ownership or a new deed is recorded.

All exempt taxpayers are mailed listing forms each year. If the taxpayer doesn't return the listing form, it is assumed they are no longer eligible. The taxpayer may appeal this decision to the Randolph County Tax Commission.

Randolph County currently has approximately 2500 elderly/permanent disability exempt accounts; however this number continues to rise as the eligible annual income increases.

The North Carolina General Assembly passed a new bill called Property Tax Homestead Circuit Breaker Deferment effective January 1, 2009.

The statute allows a taxpayer to defer a portion of the property taxes on the appraised value of a permanent residence owned and occupied by a North Carolina resident who has owned and occupied the property at least five years, is at least 65 years of age or is totally and permanently disabled, and whose income does not exceed \$43,500 for 2015. If the owner's income is \$43,500 for 2015 or less, then the portion of property taxes imposed on the residence that exceeds 4% of the owner's income may be deferred. If the owner's income is more than \$43,500 for 2015 but less than or equal to \$43,500 for 2015, then the portion of the property taxes on the residence that exceeds 5% of the owner's income may be deferred.

The deferred taxes become a lien on the residence and the most recent three years of deferred taxes preceding a disqualifying event become due with interest upon one of the following disqualifying events: 1) the owner transfers the residence; 2) the owner dies; or 3) the owner ceases to use the property as a permanent residence. Multiple owners of a permanent residence must qualify for the circuit breaker before deferment of taxes will be allowed.

You must apply for opportunity to defer property taxes each and every year that you wish to defer taxes. The application may be obtained from the county tax department and it must be filed with the county assessor by June 1.

#### Disabled Veteran Exclusion

A disabled veteran is defined as: "Veteran who, as of January 1, has a permanent and total disability that is service-connected **OR** receives benefits for specially adapted housing under U.S.C. 2101

North Carolina excludes from property taxes the first \$45,000 of appraised value of the residence.

A qualifying owner is an owner who meets **all** of the following requirements as of January 1 proceeding the taxable year for which the benefit is claimed:

- (1) Must be an **honorably discharged disabled veteran** or an unmarried surviving spouse of an honorably discharged disabled veteran and have a complete for NCDAV 9.
- (2) Is a North Carolina resident and resides in the residence in which the application involves.

Applications are available **January 1** of each year. An application for the exemption should be filed during the regular listing period, but may be filed and accepted at any time up to and through **June 1** proceeding the tax year for which the exemption is claimed.

Veterans who are totally and permanently service-connected disabled must provide documentation from the VA or other federal agency that the veteran has a permanent and total disability that is service-connected **OR** evidence must be presented of benefits received for specially adapted housing under 38 U.S.C 2101. The veteran must supply this documentation at the time the application for exclusion is submitted. After a disabled veteran has qualified for this classification, he or she shall not be required to furnish an additional certification unless the applicant's disability is reduced to the extent that the applicant could no longer be certified for the taxation at reduced valuation **OR** unless there is a change in the ownership of the property receiving this exclusion.

To get an application for Circuit Breaker or Veterans Exclusion is the same procedure as the Elderly/Permanent Disability application. Notification of approval or denial is also the same procedure.

### Organization Exemption

Taxpayers that report new construction or improvements are notified that they may apply for exemption. Certain organizations, such as churches, YMCA, Masons and Boy Scouts, may be tax exempt. The Tax staff reviews the applications and visits the properties, then sends a letter to applicants telling them whether they qualified and how to appeal to the Board of Equalization and Review. These exempt accounts are audited at least once every revaluation cycle. An application for this type property is filed during the January listing period.

### Land Use Exemption

Land that has certain uses may be taxed at a lower level than market value [farmland, forest land, land with a forest management plan (if over 20 acres), horticultural businesses (Christmas trees, landscaping nurseries, vegetable/fruit producers), etc.]. These landowners must initiate an application in January for land use exemption. The Tax Department is required to review these accounts once every reappraisal cycle.

### Registered Motor Vehicles

A file is “delivered” electronically from DMV to the tax office three months in advance of mailing the “Invitation to Renew”. Staff determines value, situs, and taxable status of the vehicle. The file is then returned to DMV to prepare “Invitation to Renew” the registration

### Billing

All listing information, including exemptions, must be entered into the system by June 15 for that billing cycle. The Data Entry staff runs reports to audit for any errors on accounts. The reports are reviewed and corrections made. After the tax rates are set, those rates are keyed in and the bills are calculated. A test billing is run to make sure the system is error-free.

Some billing must be done manually:

- Public service (utility) companies—The Property Tax Division of the NC Department of Revenue arrives at assessed values for each company and sends billing information to each county. The Tax Department maintains a spreadsheet for these companies and manually generates bills, which go out in September.

### Discoveries

The Tax Department makes every effort to discover property that exists in the county but has not, for whatever reason, been listed. Billing staff reviews accounts for taxpayers who returned a listing form the previous year but did not return one in the current year. They also receive information from other agencies on property acquired during the previous year:

- NC Department of Motor Vehicles provides a listing of mobile homes.

- The Wildlife Officer provides a list of boats registered.
- The Building Inspections Department provides a list of building permits issued.

Discovery listing forms are sent out in September. Owners have 30 days to return the completed forms. Bills for these listings go out in November.

### Releases/Refunds

From time to time, the Tax Department must adjust (credit) a taxpayer's bill through a process called a release. Releases are done (prior to payment) individually as they come up. The reason for a release could be because of a clerical error made by a staff member or by the taxpayer, an adjustment that the Board of Equalization and Review may make in a value or a tax, or a cashier error. Once it is determined that a release should be done, it is keyed in Billing, which keeps a copy with all documentation. The original goes to Collections. Once Collections receives the release, it will then be keyed on the Collections side, releasing the bill entirely from the system. This means that a release has to be processed through two service areas before it is completed. A listing of all releases is given to the Tax Commission for their review each month. If the Tax Commission denies an appeal for release, the taxpayer is given 30 days under state law to appeal to the North Carolina Property Tax Commission in Raleigh.

A refund is sometimes necessary after a taxpayer has paid a bill. The taxpayer must request a refund in writing at any time within five years after the tax first became due or within six months from the date of payment, whichever is the later date. When it is determined by staff that a refund should be given, the request for refund is taken to the Tax Commission for their approval. If and when the refund is approved by the Tax Commission, a comment is keyed on the account to show what the refund was for and how much the refund was, and for what years the refund was due. There is a dollar amount set each year in the budget for refunds. If the Tax Commission denies a refund request, the taxpayer would then appeal to the court system.

### Depreciation Schedules

The Property Tax Division provides local tax departments with suggested depreciation schedules for personal property. The Billing staff uses these schedules, along with some developed in-house (for unlicensed cars, mobile homes, etc.). These schedules are keyed in by the supervisor, then tested and verified. Mass calculation is then scheduled and performed by the Tax Department IT staff, and the system automatically calculates the depreciation amount and new value each year. Once the mass calculation is performed, any valuing errors are noted by the software, and a printout is generated to correct problems in calculation.

### Business Audits

The Billing staff includes two Business Appraisers/Auditors, who handle all the business accounts and the audits (of personal property only) of those accounts. They are required to audit 50 businesses per year. Listing forms that are sent out each January are reviewed for discrepancies or for information that raises questions. For example, a business may, on the 2014 listing form, report an asset that was purchased in 2012. Therefore, that asset should have been reported in 2013. The Appraiser will check the 2013 listing form to see if that asset was listed then. If not, back tax is owed on that asset.

By July, when tax bills go out, the Appraisers have selected which businesses to audit. They send letters notifying the businesses that the Tax Department staff will be auditing them. State law allows the County to audit for the current year, plus five years back. Generally, the Appraisers audit for the current year and the two previous years. If nothing is found, they don't go back further. They notify the business that they found no unreported or under-reported property. If they do make a finding, they audit the full five years back. Then they notify the business of what they have found and the value(s). There is a place on the letter for the business to sign accepting the values. When that signature is received, a bill is generated for the additional value and the late penalty, which could be up to 60%.

The business has 30 days to contest the Appraiser's findings. The Appraisers have the authority to make changes based on the appeal. If no changes are made, a second letter is sent; then the business has 15 days to appeal directly to the Tax Commission. If the Tax Commission rules against the business, the business has 30 days from date of that notification letter to appeal to the Property Tax Commission in Raleigh. The County also has a contract with Tax Management Associates, a Business Personal Property Auditing firm to assist with audits.

### Ambulance Billing

The Tax Department took over ambulance billing in 1980 because they had more collection remedies than the Emergency Medical Services (EMS) Department. (In 1980, the department known as Emergency Services had not yet been created.) Treating these bills as a tax allows them to garnish wages, place a lien on property, and attach bank accounts. EMS was collecting only about 20% of the ambulance bills, but the Tax Department soon began collecting about 80%. Originally the Tax Department was billing for about 300 ambulance bills per month; currently that number is about 990 per month. Additionally, the County does the billing for Ash-Rand Rescue Squad, which generates about 150 bills per month.

About one-third of all ambulance accounts are billed to Medicare. Medicare pays only 80% of the amount they approve, which may not be for the full amount. Medicaid pays only an approved amount as well. The County cannot collect the unpaid balance from these accounts.

Emergency Services and Ash-Rand Rescue Squad send ambulance trip information electronically to Billing. (Prior to electronic transfer, the Tax Department experienced some problems with the transfer of this information from Emergency Services to Billing. There may have been a lag time of four to five weeks from the date of the ambulance trip until Billing received it.) The Ambulance Billing Data Entry Specialist cleans up the files and creates new accounts. She sends bills out once a week. Medicaid and Medicare are billed electronically; all other billing (insurance and private pay) is mailed. The patient receives a copy of the bill unless it is Medicare or Medicaid. The patient copy will be stamped "Insurance has been filed" if that is the case. Payment is due one month after billing. If the payment is not received by the due date, a second bill is sent that states payment is due immediately. At the same time second billings are generated, a report is run of all the overdue accounts. The Billing staff attempts to determine employers for those with overdue accounts so wages can be garnished if necessary. If no employer can be found and the responsible party is a property owner, a lien can be placed on that property. Any ambulance bills that are older than ten years are written off

Billing sends a monthly report to EMS and to Finance on what was collected during each month for ambulance bills. The yearly amount collected was included on the annual Tax Settlement Report that the Tax Assessor is required to provide to the County Commissioners each July for the previous fiscal year.

In June 2011, Randolph County contracted with EMS Management and Consultants to bill and collect EMS billing. If the bill becomes delinquent, they are returned to the tax office for enforced collection. The Tax Billing Clerk is responsible for wage garnishments or bank attachments for the delinquent EMS bills. The clerk works closely with EMS/MC.

### **Performance Measurements**

A combination of records help staff keep up with their performance measurement goals to determine that they have completed 100% of personal property appraisal by February 15 of each year. All returned listing forms must be processed by June 15<sup>th</sup>; therefore, this work becomes highest priority to ensure that 100% of the forms are processed by the deadline. That, in turn, assures that 100% of all listed properties are billed during July.

***Goal: To develop a listing of all personal property taxable in Randolph County***

- **Percent of time that all returned listing forms are processed by June 15** – Listing forms are sent out in January of each year. June 15<sup>th</sup> is the cutoff time for July billing for all personal property. For listing forms not returned in time for the July billing, a second listing request is sent in September and billed in November. It is important to process all listing forms by June 15<sup>th</sup> so personal property can be included with the real property tax bill that goes out in July. Separate billings require extra time and postage.

***Goal: To appraise personal property at market value or at what it could cost to replace with like property, using trending tables published by the N.C. Department of Revenue and those developed in-house***

- **Percent of time that mass appraisal was completed by February 15 of each year**

***Goal: To audit business personal property, farm deferred parcels, and exempt properties to ensure accuracy of levy***

- **Number of business audits per year** – These are random audits that are performed by the two business auditors. The department has an internal requirement of 50 audits per auditor per year. (General statutes suggest but do not require that these audits be performed.) The time required for each audit depends on the size of the company being audited. All businesses are audited once each revaluation cycle. These audits can produce considerable extra revenue for the County even though sometimes the audit finds in favor of the business. Manual records keep track of the number of business audits conducted each year.

- **Number of farm-deferred parcels** – General statutes require that these properties be audited at least once every revaluation cycle. A computer report provides the number of farm-deferred properties.
- **Number of exempt properties** – General statutes require that all exempt properties be audited at least once every revaluation cycle. This group includes elderly, disabled, charitable and civic organizations, churches, and governmental entities. Billing generally audits the elderly exemptions more often because their status is more likely to change than the other categories. A computer report provides the number of exempt properties.
- **Gap Billing-Vehicles-GS105-330.3(a)(1)** -- When registration and tax years change, there will be a gap during which a vehicle was unregistered. The tax office is to prorate and bill for months the vehicle is unregistered. The tax bill is due and delinquent the first day of the second month after the bill is prepared. Collection remedies are the same as those for “regular” personal property bills.

## **Service Area: Collections**

### **Mission**

To effectively collect Randolph County property taxes and other tax assessments, utilizing both comprehensive and objective measures as allowed by the N.C. General Statutes for the greatest equality to all taxpayers and patrons.

### **Summary**

Deputy tax collectors post payments to property tax bills and initiate enforcement procedures on delinquent taxes including attachments of wages and bank accounts and foreclosures on real property. Corrections of errors in billing or payment postings are performed and responses are given to questions about payments and balances due. Daily bank deposits are prepared and collection reports are generated with copies for the County Finance Office. Month-end and year-end processes are completed for reporting to the Tax Administrator and local Tax Commission, municipalities, fire districts and the annual settlement report to the County Commissioners. There are 7.8 positions allocated to this service area. There are 2 cashiers, 2 working on delinquent accounts, 1 paralegal, 1 internal auditor, and 1 supervisor.

### **Operations**

All billing information is merged into the Collections file for real property, listed personal property and motor vehicles. Customers have four options for payment.

- *Lock Box:* Payment is mailed, using the envelope provided, which goes to a contracted company for processing. The payment is processed the same day and the payment is deposited into the County's bank account. The vendor emails a daily list of payments received, and these are electronically posted. They also send a weekly CD with an image of all the checks received the previous week for tax payments. These CDs can be a useful information resource when dealing with questions about posting of payments. "Tag and Tax Together" has eliminated a lot of payment processing for the tax office. In July 2013, the tax department directed all payments back to 725 McDowell Road. The tax department has kept the lockbox for taxpayers that are still using their old account numbers and for older bills with the post office mailing address.
- *Credit Card-online/phone:* Payments made with a credit card go to OPC (Official Payment Corporation). All information that the taxpayer needs to use this payment method is provided on the bill. Payment includes a convenience fee to OPC. OPC deposits the payment to the County's bank account the next day. OPC sends Collections an email each day with a listing of the previous day's payments to OPC. These payments are physically posted.
- *Pay in person at the Tax Department:* May of 2013, the tax department started accepting credit cards at the cashiers' counter. The bank convenience fee of 2.6% is paid by the card user for credit. Using a debit card has no convenience fee. A credit card transaction creates two receipts-one for property taxes and another for convenience fees.
- *Mail payment directly to the Tax Department.*

Collections also collects monthly occupancy taxes from local motels on behalf of the Randolph County Tourism Development Authority and charges a 5% collection fee for doing so. One other tax collected is from gross receipts on rental vehicles.

Collections sends the Finance Office the collections report based on the daily email from OPC for credit card payments. They also provide a deposit slip for lock box payments, payments made in person, and payments mailed directly to the Tax Department. In addition, they send a daily report to Finance that breaks down the total amount of taxes paid that day, what kind of tax each payment was for, and how much of the total is for fire district, school district, and municipalities. (The County retains a 1¼% collection fee for taxes collected for municipalities.)

Payment for real property tax is due September 1. The County offers a 2% discount on these bills that are paid prior to September 1. (Some counties have done away with discounts.) Property tax bills that are paid for from homeowners' mortgage escrow accounts generally come in by August 31. (These payments are required to be made at the customer's best advantage.) About 23% of all single-family dwellings in Randolph County have escrow accounts.

About 46% of the County's revenue comes from property tax, and about 56% is collected by the end of the discount period, with 99% or better being collected by the end of the fiscal year (June 30).

After January 5, all accounts are delinquent (generally around 10%). As soon as taxes become delinquent, a 2% interest amount is added to the bill; for each subsequent month that the bill remains unpaid, an additional ¾% interest amount is added. The Tax Department has several means of enforcing collection and every effort is utilized to collect as much of the unpaid taxes as possible by the end of the fiscal year on June 30.

Delinquent real estate accounts are listed in the newspaper in March. After 30 days from that publication, the Tax Department sends a letter to those property owners, notifying them that we will be filing a judgment to foreclose on their property. If there is a lien on the property, we notify the lien holder. After filing the judgment, we must wait 3 months; then the Sheriff's Office executes the judgment to handle the sale. We set the sale date and advertise the time and place for 2 consecutive weeks. A deputy auctions off the property to the highest bidder, but there is a 10-day upset bid period. Through the upset period, the property owner can still pay the taxes owed, but he also has to pay advertisement costs and judgment costs, sheriff's fees (a percentage-based fee), and interest on the taxes up to the execution date.

### **Performance Measurements**

***Goal: To post tax payments timely and accurately***

- **Number of unresolved batch total variations of \$5.00 or more per cashier per year** – Cashiers receive several kinds of payments. So errors do sometimes occur. The cashier attempts to find the error, even if it is only a few cents. The supervisor keeps a log of all unresolved errors. If a taxpayer comes in at some later time with a receipt or canceled

check and says the Tax Department made a mistake on his bill, the supervisor can check the taxpayer's date of payment against the log to see if there was an error recorded for that date. If there is a match, that account can be corrected. The goal is to have no more than three times per year that a cashier's daily batch totals will be out of balance as much as \$5.00. The error-rate goal is set at a low number to motivate employees to do their very best with every transaction.

- **Percent of time mail payments were posted within two days of receipt** – During the busiest times of the year when walk-in traffic is heaviest, posting mail payments may take longer than two days. For most of the year, however, posting of mail payments can be accomplished within two days. (The goal for this measure was changed from one week to two days during the 04-05 year.)

*Goal: To maximize the collection of current tax levy*

- **Collection percentage** – The largest percentage is usually collected in the first quarter, during the discount period. This is a cumulative figure that increases each quarter.

*Goal: To reduce the amount of delinquent taxes on real and personal property*

- **Percent reduction in the amount of delinquent taxes** – This amount is carried over from the prior year. As delinquent taxes are collected, the percent reduction grows each quarter.

*Goal: To maximize the collection of old vehicle taxes*

- **Collection percentage** – This is a cumulative figure that increases each quarter.

*Goal: To report daily collections to the Finance Office*

- **Percent of time that daily collection records were submitted within 3 days** – Only one person works in this area. The 3-day goal allows for vacation, sickness, holidays, and other things that might affect the timeliness of these reports.

*Goal: To post ambulance payments timely and accurately*

- **Percent of time ambulance payments were posted within 3 days of receipt, balancing collection batches daily** – Only one person works in this area. The 3-day goal allows for vacation, sickness, holidays, and other things that might affect the timeliness of this work. (The goal for this measure was changed from one week to three days during the 04-05 year.)

*Goal: To reduce the amount of delinquent ambulance charges*

- **Amount Collected** – These are charges that become delinquent with EMS/MC and are sent back for enforced collection.

## **Tax—Customer Service**

### **Mission**

To efficiently provide information to property owners and the general public from the Randolph County tax records.

### **Summary**

Requests for information are addressed. Examples of this include ownership and value of real and personal property, location and size of real property, payment of property taxes, collection procedures on unpaid taxes, and referral of questions when further explanation or correction is needed. If requested, copies of Randolph County maps are printed. Bankruptcy files are also maintained here. Notices from the bankruptcy courts are prepared by researching accounts. Bills are coded to prevent enforced collection. Claims for court filing are prepared. This service area has 2.8 allocated positions

### **Operations**

When citizens walk into the Tax Department or call their main number, two Customer Service Representatives serve as their first contact for help or information. These employees sit close to the entrance of the department, across from the cashier counter, where customers can talk to them face-to-face. If one of these employees cannot help the citizen, she will call another employee to come out front to assist that individual.

The phone system automatically rotates the order of incoming calls to these employees. During the busiest times of the year, or whenever needed, up to three more phones can be added into this rotation. If all the lines are busy, the caller is connected to voice mail. The system can take an unlimited number of voice mail messages. Although the Customer Service Representatives do not have visual indicators on their phones to let them know there is a message in their voice mailbox, they check it periodically between busy times. Also between busy times, they respond to written requests for information. With the advent of the Internet and the amount of information that the Tax Department provides through the County's website, very few written requests for information are still received.

Customer Service may help the walk-in public find information by referring them to the Public Access Room, which is located adjacent to the entrance to the department. This room has a PC with the Tax Department Internet site and an inquiry site for billing (whether a bill has been paid), a paper listing of all properties by owner and by map number, and the tax scrolls.

Customer Service also deals with the issuance of mobile home moving permits. The process begins with them as they locate the mobile home to be moved in the billing system. They determine whether all taxes have been paid on that property then send that information to the cashier along with a form that provides information on where the mobile home is located, the address and parcel number where it is going, and who is moving it. The cashier issues the permit only if the total tax bill has been paid. Customer Service then sends a copy of the form to Billing so they can update information on that mobile home.

The Customer Service Representatives works with notices from the courts regarding taxpayers who are declaring bankruptcy. They must access each of these accounts and put a code on the bills so that Collections knows not to enforce payments of the bills as required by the bankruptcy automatic stay. If a bankruptcy account is already being handled under delinquent collections, the Tax Department has to stop the wage garnishment process. These employees prepare and file claims with the bankruptcy courts for unpaid taxes and ambulance fees in order to collect on these bills. The County may receive some or all of the taxes due on those accounts. Failing to file claims for unpaid bills can result in loss of revenue when the court discharges debtors and rules the debtors not responsible for specific bills. There is a better chance of collecting the taxes if real estate is involved.

### **Performance Measurements**

***Goal: To provide prompt and courteous information to public inquiries by immediately answering all questions within customer service's authority or referring all other questions to proper service area for resolution***

- **Number of walk-in inquiries not responded to within 5 minutes** – It is the intent of Customer Service to provide prompt information to the public, whether walk-in, call-in, or written requests. Except for isolated instances during peak times of the year (after listing forms or tax notices have gone out), these employees meet the time goals they have set for themselves. They track their success rate through the number of exceptions they experience in meeting their goals. It is the goal of Customer Service to assist a walk-in customer within 5 minutes of the time the customer arrives. Since there are generally three Customer Service Representatives on duty, the public does not have to wait long for assistance. However, these employees are also handling telephone inquiries, and sometimes an employee may be on vacation or out sick, so there may be a few minutes lag time before a walk-in can be served. (The goal for this measure was changed from 15 minutes to 5 minutes during the 04-05 year.)

***Goal: To maintain record of mobile home moving permit requests and provide data for issuance of permits***

- **Percent of time that all information, including any taxes to be paid, was provided to the cashier for completion of the moving permit within 10 minutes of the request, if all required information is available** – This process can be quite involved, as employees must gather information on several items prior to issuing a permit. They must learn the mover's name and address, where the mobile home is currently located, where it is going, its vehicle identification number, whether taxes have been paid, whether a signed listing form is on file, etc. If there is a problem with taxes or listing, those issues must be resolved before a permit can be granted. The customer may have to leave to get missing information and come back later, which is why the measure includes only those occasions when all information is available. (The goal for this measure was changed from 30 minutes to 10 minutes during the 04-05 year.)

- *Goal: To meet the public demand for copies of Randolph County properties and photocopies of topographical maps*
- **Number of times that copies of Randolph County properties were not provided within 30 minutes; Number of times that photocopies of topographical maps were not provided within 30 minutes** – There is more to these requests than just making copies. Many times the customer does not know exactly what he wants printed or is not clear in his request. At these times, the employee must ask a series of questions to determine what needs to be printed. Copies of property maps are done digitally to the customer's specifications and printed at that time.

*Goal: To prepare and file claims with the bankruptcy courts for unpaid taxes and ambulance fees in order to prevent enforced collection as required by the automatic stay and to receive payments from the courts on some of these bills*

- **Amount of payments received from the bankruptcy courts during the current fiscal year** – This amount is out of the County's control. The bankruptcy judge decides who receives payments and for what amounts. The amount of payments received from the bankruptcy courts is totaled each year from a manual report.
- **Amount of unpaid current property taxes (excluding vehicle taxes) under the protection of the automatic stay, which prohibits enforced collection** – The amount of unpaid property taxes under the protection of the automatic stay through bankruptcy courts can be determined at the end of the fiscal year from a computer report. This is revenue that the County is losing because it cannot enforce collection.

*Goal: To process outgoing mail within the same day it is ready for posting and to open and distribute incoming mail the same day it arrives in the office without assistance from other sections of the office.*

## **Service Area: Mapping**

### **Mission**

To continually maintain accurate real property records and maps through recorded documents and assistance from the public.

### **Summary**

Property tax records are processed from recorded deeds and plats. Additionally, assistance from the public helps us maintain accurate records. Data is keyed into the computer pertaining to recorded deeds and other changes in order to maintain, organize and properly store accurate records. Recorded deed descriptions are plotted to determine where the property is to be mapped in ArcGIS. Updates pertaining to splits, merges, new subdivisions, surveys, plats, and highway projects are performed in new software (ArcGIS). Mapping maintains all city limits, fire districts and school districts. This service area has 4.8 allocated positions. Staff include a Supervisor, Senior Mapper, GIS Specialist, and Land Records Transfer Specialist. A portion of Tax Administration's time is also allocated to this area.

### **Overview**

The County has had computerized mapping since 1987. The process for conversion from manual to computerized mapping began in the early '80's. The County contracted with Moore Gardener (who later became Black & Veatch) to do this project. The County sent letters to all property owners, asking them to provide deed book and page numbers for their property. Tax employees went to the Register of Deeds office and made copies of all the deeds and plats reported. Other employees plotted the deeds. Moore Gardener then took these plotted deeds and assembled all the parcels so that they fit together like pieces of a puzzle. For parcels that straddled county lines, the Tax staff sent a copy of the Mylar map(s) to the other counties and told them how much acreage from each parcel was being accounted for in Randolph County.

In 1987 the County purchased ESRI (Environmental Systems Research Institute) software and transferred all the data from Moore Gardener into this computerized program. Staff digitized all parcels into ESRI over a two-year period, finishing in 1989. Randolph County was the first county in North Carolina to use ESRI, which has become the leading software vendor in the U.S. for GIS (Geographic Information System) programs.

The total cost for the computerized mapping project was over a million dollars. However, the County received some grant funds from the State to help finance the project.

As part of the computerized mapping project, the County received its first set of aerial photographs in 1982. The next set was done in 1991. The County received its first digital photographs when the County was reflown in 1998. The 2004 digital ortho photos were paid for from the 911 Emergency Telephone Fund. Funding for ortho imagery is now provided by the state under the direction of North Carolina Center for Geographic Information and Analysis. The current ortho photos were flown in 2010. Staff is currently reviewing ortho photos that were flown in 2014. The new ortho photos will be made available for usage January 2015.

## Operations

The Mapping staff has a daily routine for processing recorded deeds and plats.

- Each morning the Land Records Transfer Specialist (LRTS) prints a list of the previous day's recorded deeds and plats from the Register of Deeds website (Randrod.Com). (Plats are printed and processed once a week.)
- The LRTS then determines which of these documents need to be printed and processed.
- The Supervisor, LRTS, or Senior Mapper will take a day of deeds and check the seller's name through the NPTS System. They will determine whether this transaction is a transfer, split, or merge. Screens with parcel information are printed and changes that need to be made (new owner, address, etc.) are noted on the printed sheet.
- The Supervisor, LRTS, or Senior Mapper will plot deed descriptions in ArcGIS, assign new parcel numbers to splits and merges, and fill out appraisal sheets.
- The LRTS then keys in transfers, splits, and merges into the Parcel/Sync/CAMA system.
- The GIS Specialist adds line work, acreage, footages, and parcel numbers to ArcGIS. The GIS Specialist completes the appraisal sheet. The ArcGIS software calculates the acreage for all parcels entered.

There are other situations that may necessitate changes on the County's maps:

- From time to time a citizen may come into the Tax Department to say that the County's information on his property lines is incorrect. If the citizen can provide information to substantiate his claim, Mapping will change the lines.
- City annexations, recorded by the Register of Deeds, require city limit lines to be changed.
- When fire district lines change, the Fire Marshal provides new boundary line information to Mapping.
- D.O.T. highway projects, such as the straightening of a roadway, require maps to be updated with the changes. (D.O.T. provides the County with a hard copy of the project.)

All the information and changes entered into the mapping system are available to the Tax Department Customer Service staff immediately. This information is also on the County website, but it may take up to a month for it to be viewed on the website. Planning & Zoning, Environmental Health, Emergency Services, and other County departments utilize this information. The public, including realtors, attorneys, and developers, also make use of it.

## Performance Measurements

The software programs used by Mapping allow them to run computerized reports to keep up with performance measures such as number of tax parcels added, number of adjusted tax parcels, and end-of-year reconciliation of data. Other measures are calculated by usage of spreadsheets: number of recorded deeds processed and keyed, number of recorded plats processed, and elapsed time from receipt of new information to update of digital maps.

***Goal: To obtain recorded deeds and plats from Register of Deeds and process into tax records***

- **Number of working days from date a deed was recorded to date it was processed as a land record in the tax system**

- **Number of tax parcels added** – New parcels are created from new subdivisions and from deed splits and merges.
- **Number of adjusted tax parcels** – An adjusted parcel is one whose boundary lines have been changed in some way. The parcel identification number does not change in most instances.
- **Number of recorded deeds processed and keyed; Number of recorded plats processed** – These are workload measures that account for a large portion of staff time.

*Goal: To ensure that the mapping systems have the same information as the billing system*

- **Perform end-of-fiscal-year reconciliation of computer system data and correct in-house errors** – This task is performed at the end of the year so that discrepancies can be identified, researched for cause, and corrected.
- **Percent of entries processed without errors** – This was a new measure for 2004-05 that showed how accurate staff are in processing real property records.

*Goal: To enter all new boundary lines into the digital mapping system based on all new information prepared from recorded deeds, plats, and other information.*

- **Number of working days from receipt of new information to update of digital maps**