Ad Hoc Reappraisal Committee
Overview and Recommendations
Resolution and Committee Charge

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
Committee Members

- Brenda Mills – Equity Representative
- Ori Baber – At-large Member
- Bobbette Mays – At-large Member
- DeWayne McAfee – At-large Member
- Melanie Pitrolo – At-large Member
- Debbie Lane – Board of Equalization & Review Member
- Miriam McKinney – Board of Equalization & Review Member
- Jonathan Hunter – Real Estate Professional
How We Got to Now

• First Committee meeting was held the beginning of November 2021
• 14 Committee Meetings conducted
• Meetings were virtual and in-person with an emphasis on educating members to help enable the development of meaningful recommendations
• Education activities included, but are not limited to:
  • Offering public comment at meetings
  • Administering a community survey and soliciting comments
  • Engaging Syneva Economics to conduct a study on the appraisal results
  • Conducting an assessment process simulation exercise
  • Review of the County’s Racial Equity Action Plan
  • Hosting multiple guest speakers on a variety of topics
Guest Speakers

1. Six guest speakers and 2 staff presented information to the Committee

Sample topics discussed:

- Property appraisal methodology and standards
- State Law governing the property appraisal process
- What local governments can and cannot do
- History of black homeownership in Buncombe County
- The impact of public policy decisions, and their negative outcomes for underserved populations
- Racial Equity Action Plan overview
- An overview of the assessment process in Buncombe County
Addressing the Resolution Items

1. Citizen concerns
   • 1200+ respondents to a community survey (500+ comments)
   • Public comment during meetings allowed the Committee to hear and understand the community’s concerns

2. Provide guidance on future assessments
   • Recommendations developed by the Committee provide guidance on enhancing the assessment process

3. Provide input into equity concerns
   • Recommendations developed by the Committee were done through an equity lens with County’s Equity Analysis Tool applied to the each of the recommendations
## Committee Recommendations

<table>
<thead>
<tr>
<th>Strategic Direction</th>
<th>Actionable Recommendations</th>
<th>Next Steps / Actions Required</th>
<th>Time to Implement: Short (1-6 mo’s), Med. (7-12 mo’s), Long (12+ mo’s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Develop assessment policies to optimize tax revenue</td>
<td>Differentiate short-term rentals, investments and/or secondary home’s assessment approach from that of single-family homes used as primary residence</td>
<td>Collaborate with County planning, County legal, NCDOR, and UNC-SOG to determine best policy</td>
<td>Long Term</td>
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<td>Allocate short-term rental revenue to fund HHS Homeowner Grant Program</td>
<td>Dependent on outcome of recommendation above</td>
<td>Long Term</td>
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<td>Focus lobbying efforts to increase revenue streams (supports the two above)</td>
<td>Will require lobbying resources</td>
<td>Long Term</td>
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<td>Increase Capacity in Assessment Department</td>
<td>Develop process to correct the percentage of properties with incorrect attributes</td>
<td>Conduct relist and / or community outreach mailer</td>
<td>Medium Term</td>
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<td>Increase frequency of property re-assessments (every 2-3 years)</td>
<td>Establish dedicated reappraisal team</td>
<td>Long Term</td>
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<td>Develop key metrics to trigger increase in staff</td>
<td>Currently in place</td>
<td>Short Term</td>
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<td>Increase Education &amp; Outreach</td>
<td>Leverage Social Media, Faith-based organizations, and non-profits to engage and educate the community</td>
<td>Need to develop comprehensive communications plan</td>
<td>Medium Term</td>
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<td>Provide expert community ambassador to provide education on the appraisal process</td>
<td>Develop project plan with CAPE</td>
<td>Medium Term</td>
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<td>Partner with local board of realtors to provide assistance / education with the assessment and / or appeal process</td>
<td>Identify willing volunteers</td>
<td>Long Term</td>
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<td>Reassess limits on exemptions to expand eligibility and participation</td>
<td>Will require legislative change to accomplish</td>
<td>Long Term</td>
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<td>Enhance Permitting Compliance</td>
<td>Partner with Real-estate professionals and Builders Association to ensure accurate property attributes are reported by homeowners (enforcement required)</td>
<td>Need to develop comprehensive communications plan</td>
<td>Medium Term</td>
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<td>Enhance internal process for communication between Assessment &amp; Permitting Dept’s</td>
<td>Currently in place</td>
<td>Short Term</td>
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Discussion