



UNIONCOUNTY

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Union County Tax Administration



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Discussion Topics

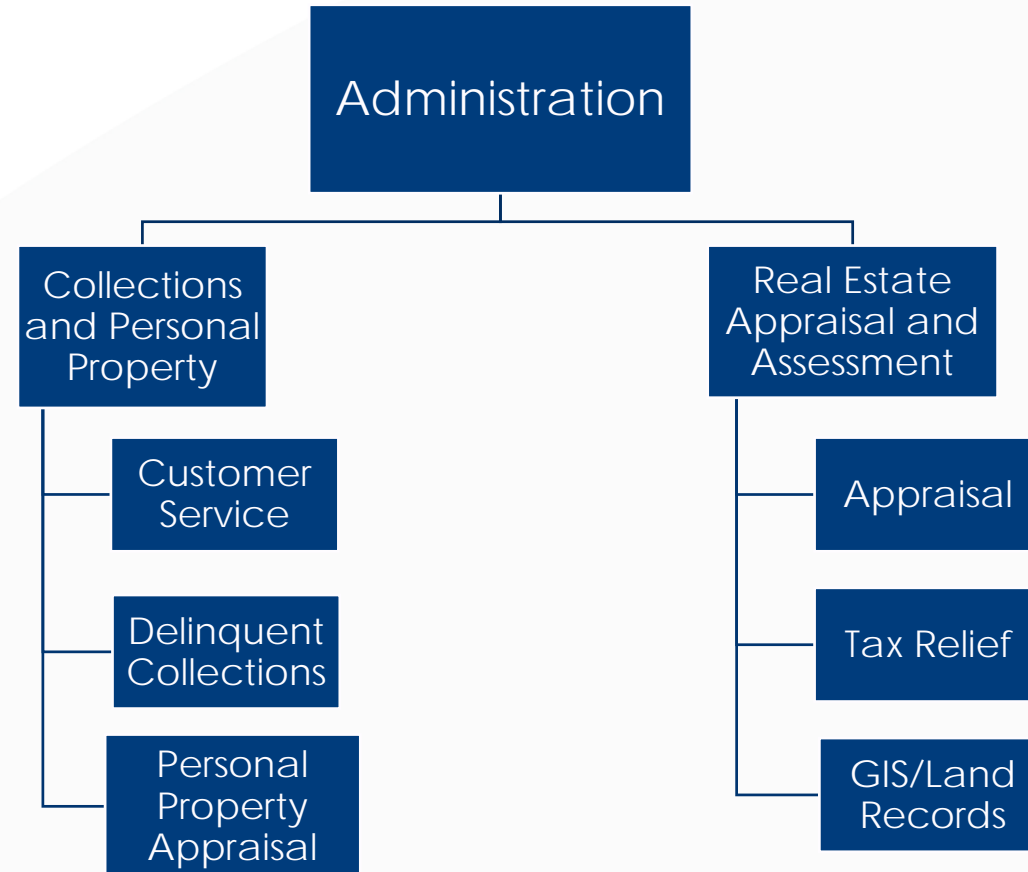
- Organizational Structure
- Budget Expansion Requests
- 2025 Reappraisal

INTRODUCTIONS

Tax Administration Leadership Team

- Robin Merry, Deputy Tax Administrator
- Kristen Foxworth, Deputy Tax Administrator
- Phil Every, Appraisal and Revaluation Manager

ORGANIZATIONAL STRUCTURE



STAFFING ALLOCATION

Management Team	Collections and Personal Property	Real Estate Appraisal and Assessment
Tax Administrator	Customer Service - 8	Residential Appraisal - 7
Deputy Tax Administrator - 2	Delinquent Collections - 5	Commercial Appraisal - 2
Appraisal Manager - 1	Personal Property - 9	Tax Relief - 4
Administrative Assistant - 1	Part-time - 2	GIS/Land Records - 9
		Appraisal Support - 5

KEY WORKLOAD INDICATORS

- In excess of 60,000 walk-in customers annually
- 109,000 parcels taxable for 2023
- 21,000 personal property accounts
- 240,000 registered motor vehicles
- 99.5% Annual Collection Rate (FY22 – 99.83%)
- 13,625 Annual Property Reviews (9,600)
- 1,250 Annual Tax Relief Audits (1,313)
- 1,700 Annual BPP Audits (175)

FY2024 ENHANCEMENT REQUESTS

Trepp Consulting Market Study – This is an in-depth market study which provides the data foundation needed to implement an income approach to valuation for multifamily housing units, motels, and hotel properties. We currently utilize Trepp Data Services, an on-line data repository, for research and analysis on varying types of commercial property.

Appraisalest Data Analytics Tool – A software tool developed, by Spatialest, which provides a granular level analysis of neighborhood appraisal data and provides feedback if there are data outliers that may adversely affect the property values in a given area. We currently use two other products from the same company – Community and Comper.

Property Owner Questionnaire – The questionnaire is a standard practice for Tax Assessors to gather data from property owners prior to a reappraisal. It allows the property owner to provide direct feedback to our office that enables us to correct any discrepancies prior to a reappraisal.

New FTE – We are requesting two additional positions, a Real Estate Appraisal Technician and a GIS Technician. Currently 8 appraisers and 5 mappers are responsible for mapping, appraising, and reviewing all residential and commercial properties in Union County. The industry standard for parcels per appraiser and mapper is approximately 8,000 parcels each. In Union County we are at 13,500 parcels per appraiser and 21,600 parcels per mapper. Such a volume does not facilitate effective work and review processes to ensure the highest level of data accuracy.

Establishment of Reappraisal Reserve Fund – NCGS 153A-150

2025 REAPPRAISAL



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REAPPRAISAL: WHAT IS IT AND WHY DO IT?

- A systematic review and appraisal of all real property
- Compliance with state statutes and existing case law
- Re-establish equity and fairness in the property tax base
- Ensure assessed values are reflective of the current real estate market

GUIDING PRINCIPLES, RULES, & POLICIES

- Fair and Equitable
- North Carolina General Statutes – NCGS 105-286
- Industry Best Practices (IAAO & NCDOR)

TIMING OF A REAPPRAISAL

- NCGS 105-286(a)(1) establishes a mandatory 8 year maximum reappraisal cycle
- NCGS 105-286(a)(2) requires a mandatory advancement of the reappraisal based on population size and the county Sales Assessment Ratio
- NCGS 105-286(a)(3) allows for an optional advancement to a more frequent reappraisal period by BOCC resolution

UNIFORM SCHEDULE OF VALUES

- A new schedule is required to be adopted for every reappraisal cycle
- Establishes the rates and procedures in effect for the next reappraisal cycle
- Uses data from qualified and valid sales along with regional construction cost indices
- Captures the value of the current real estate market (retrospective in nature)
- Details the rates and variables that are used in the valuation process

RELEVANT COUNTY DATA

- 108,995 parcels for 2023 – increase of 4,938 parcels since 2021 Reappraisal.
- Total 2022 Real Estate Market Value: \$35,313,022,100
- Approximately 13,500 valid real estate transactions since January 2021
- Currently 899 appraisal neighborhoods. Number will likely increase for 2025.

REAPPRAISAL STATISTICS

- Last Two Reappraisal Cycles
 - 2015 – 10% Reduction in Value
 - 2021 – 33% Increase in Value
- DOR Notification Feb. 2022
 - Sales Ratio – 82.03%
- December 2022 DOR Sample Ratio 70% (30% decline)
 - 2015 – 2020 declined 26.71%

2025 REAPPRAISAL TIMELINE

- January 5, 2023: Reappraisal plan submitted to DOR
- September 2024: Schedule of Values to be Presented
- October 2024: Public Hearing on SOV
- October 2024: BOCC Adoption of SOV
- **January 1, 2025: Effective Date of Reappraisal**
- End of February 2025: Assessment Notices Mailed
- May 28, 2025: Estimated Deadline for New Appeals

Questions?



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