

**MECKLENBURG COUNTY,
NORTH CAROLINA**

**INVITES YOUR INTEREST
IN THE POSITION OF**

COUNTY ASSESSOR

MECKLENBURG COUNTY... AN OUTSTANDING OPPORTUNITY

This is an outstanding opportunity to live and work in the largest local government jurisdiction in the State of North Carolina, with a combined tax base of over \$116 billion. The County Seat of Mecklenburg County is the City of Charlotte which is also the largest city in Mecklenburg County and in the state. The population, as of 2012 is estimated to be 966,000. This makes it the most populated and most densely populated county in North Carolina.

Mecklenburg County is seeking a highly qualified individual to become its next County Assessor. The selected individual will have experience working in a diverse urban environment; possess a strong background in leadership, management and administration; be a good listener; be oriented to the use of new technology; and be willing to make a professional commitment to Mecklenburg County.

The Mecklenburg County Assessor's Office Mission is "To discover, list, and appraise all real and personal property in Mecklenburg County in accordance with North Carolina General Statutes. The Assessor's Office provides accurate and timely information to internal and external customers while fostering good relations with those customers and the community".

ABOUT THE CANDIDATE

The ideal candidate for County Assessor for Mecklenburg County should be committed to providing the highest quality of service with honesty and integrity. Through teamwork and cooperation, the new County Assessor will strive to effectively contribute to the quality of life desired by the Mecklenburg County community.

As set out at North Carolina General Statutes (N.C.G.S.) §105-294, "The successful candidate must be at least 21 years of age as of the date of appointment; have a high school diploma or certificate of equivalency, or in the alternative, have five (5) years employment experience in a vocation which is reasonably related to the duties of a county assessor. Within two (2) years of the date of appointment, achieve a passing score in courses in instruction approved by the Department of Revenue covering the following topics:

- The laws of North Carolina governing the listing, appraisal, and assessment of property for taxation;
- The theory and practice of estimating the fair market value of real property for ad valorem tax purposes;
- The theory and practice of estimating the fair market value of personal property for ad valorem tax purposes; and
- Property assessment administration.

Upon the completion of the required four (4) courses, achieve a passing grade in a comprehensive examination in property tax administration conducted by the Department of Revenue.”

“Persons meeting all of the requirements (N.C.G.S.) §105-294 shall be certified by the Department of Revenue. From the date of appointment until the date of certification, persons appointed to serve as county assessor are deemed to be serving in an acting capacity. Any person who fails to qualify within two years after the date of initial appointment shall not be eligible for reappointment until all of the requirements have been met.

In order to retain the position of county assessor, every person serving as county assessor, including those persons deemed to be qualified under the provisions of this act, shall, in each period of 24 months, attend at least 30 hours of instruction in the appraisal or assessment of property as provided in regulations of the Department of Revenue.

Required Characteristics, Knowledge and Skills:

The selected candidate must be able to clearly and effectively demonstrate the following:

- Professionalism, integrity, and orientation to high quality service;
- Responsiveness, transparency, courage, decisiveness;
- Dependability, initiative, tact and enthusiasm;
- Knowledge of modern, executive supervisory methods and practices;
- Knowledge of North Carolina statutes or ability to obtain such;
- Knowledge of project management principles and practices;
- Ability to analyze financial data and interpret results and develop cogent recommendations;
- Proficiency with Information Systems software and applications;
- Knowledge of assessments in a market value state; and
- Understanding of computer-assisted mass appraisal process (CAMA).

ABOUT THE POSITION

The new County Assessor will be appointed by the Board of County Commissioners (BOCC) and will report to a County General Manager. The incumbent should be a highly responsible, high-

energy individual, able to coordinate and provide the assessment tax roll to political subdivisions and taxpayers and enabling a fair and equitable basis for the levying and paying of taxes.

Duties and responsibilities of the new County Assessor:

Essential Duties:

- To direct, lead, coordinate and facilitate the activities of real property appraisal, personal property appraisal, motor vehicle valuation, business property appraisal, and auditing;
- To provide direction, leadership and guidance to division managers, review performance, direct county personnel policy compliance within department, ensure that personnel policies are understood and manage department staff;
- To develop strategic plans for implementing County's Balance Scorecard;
- To develop strategic plans for the discovery of additional sources of revenue and update existing policy and modify goals and objectives;
- To provide competent financial advice to senior managers and BOCC, develop economic budget forecasts, prepare annual tax and levy certifications;
- To coordinate with other organizations on issues related to property assessments, act as a liaison to the County Executive Team and other agencies;
- To manage the internal and external communications and serve as primary communicator of records, policy, procedure, goals and objective of the Assessor's Office;
- Present assessment program to general public, organized neighborhoods, civic, service and professional organizations, state and local governmental officials, business leaders of the community and corporate property tax representatives;
- Solicit technical and economic information from persons involved in local real estate and business community;
- Communicate with other taxing jurisdictions concerning the Assessment Department's final property values;
- Promptly respond to personal, telephone, and written inquiries by providing information to the public on the methods and procedures used by Mecklenburg County to assess all kinds of real and personal property. Provide information on appeal procedures to taxpayers wishing to appeal property assessments;
- Discuss, in person and via telephone, with representatives of major commercial and industrial properties, the methods and procedures used to assess specific properties.

Review requests for lower assessments and attempt to reach agreement concerning proper assessments;

- Interface with North Carolina Department of Revenue in order to comply with state property tax laws; present County's position at the North Carolina Department of Revenue and BOCC as to progress in appraising property, the equalization program and matters affecting the County;
- Recommend legislation to the BOCC relating to tax assessment at local and State level; may testify at State of BOCC;
- Prepare departmental budget recommendations to the County General Manager, including evaluating current personnel and determining projected goals;
- Contact other Department/Division heads for consultation on special projects, i.e., automated information systems, real estate records and legal issues;
- Meet with employees, conduct performance appraisals and award pay increases on merit;
- Attend national, state and regional conferences on assessment as required to maintain certification; and
- Perform other duties/tasks as assigned.

Assessor Office Issues

The last county-wide real property reassessment became effective January 1, 2011. North Carolina requires a real property reassessment at least every eight years; the previous reappraisal occurred on January 1, 2003. Economic factors and resource constraints resulted in an unusually larger number of assessment appeals and complaints from property owners. As a result, the Board of County Commissioners hired an independent appraisal consulting company, Pearson's Appraisal Services, to review results of the 2011 reassessment and report findings. The Board subsequently retained Pearson's Appraisal Services to work with the Assessor's Office to address the findings with the following goals:

1. Identify and address major issues of inequity in all assessment neighborhoods in the County.
2. Develop a detailed work plan and accelerated timetable for next revaluation.
3. Build a strong culture of customer service within the Assessor's Office.
4. Restore trust and confidence in the capacity of the Assessor's Office to undertake fair and accurate countywide revaluations and in the Board of Equalization and Review to fairly and justly review citizen appeals.

Work to implement the Board adopted work plan began on January 2, 2013, and is currently underway. General Manager Bobbie Shields is providing executive oversight of the work plan. Mr. Shields was appointed County Assessor by the BOCC in December of 2012 to fill an unexpired term that runs until June 30, 2013.

ABOUT MECKLENBURG COUNTY

Mecklenburg County was formed in 1726 from the western part of Anson County. It was named in commemoration of the marriage of King George III to Charlotte of Mecklenburg-Strelitz. The County contains seven cities and towns including the City of Charlotte, the County Seat and largest city. When Mecklenburg was established, it was a larger county than it is today. Over the years portions of Mecklenburg went to Cabarrus, Union, Lincoln, Rutherford, Cleveland and Gaston Counties in North Carolina and a portion also went to South Carolina. The current boundaries of the County were established in 1842.

In 1963, the Board of County Commissioners adopted the County Manager form of government and appointed a County Manager to perform the administrative duties of the County. In 1971, Mecklenburg County was the site of an important case in the American civil rights movement with *Swann v. Charlotte-Mecklenburg Board of Education*.

Mecklenburg County is one of 100 counties in North Carolina. As of 2012, it has a total estimated population of approximately 966,000 within 546 square miles. It is a diverse county in demographics with 64% White, 27% Black, 0.35% Native American, 3.15% Asian, 0.05% Pacific Islander, 3.01% from other races and 1.55% from two or more races. 6.45% are Hispanic or Latino of any race. Mecklenburg County also enjoys a diverse economy including banking, manufacturing and professional services. It is home to eight Fortune 500 companies including Bank of America, Wells Fargo, Nucor, Duke Energy, Sonic Automotive, Family Dollar, Goodrich and SPX.

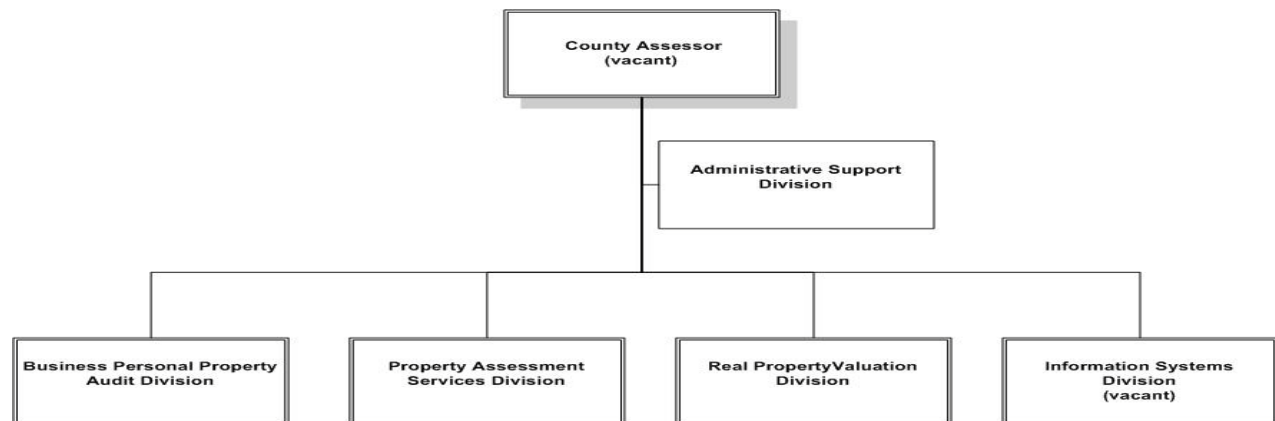
Mecklenburg County is the second largest financial center in the United States and is the center of the nation's sixth largest urban region. The unemployment rate fell to 9.9% in 2012 from 11.1% in 2011. The County has experienced a rebound in home sales.

As a thriving metropolis, Mecklenburg County is home to numerous universities offering technical, associate, undergraduate and graduate degrees. It is rich in quality of life, it has intercity rail and is served by three Amtrak routes daily. It has convenient light rail and mass transit system provided by LYNS Rapid Transit Services. Mecklenburg County also has several major roadways to make transportation easy.

MECKLENBURG COUNTY ASSESSOR'S OFFICE

The County Assessor's Office has 73 full-time employees and is responsible for determining the assessed value of 1,300 County assessment neighborhoods. The Office employs several temporary personnel and consultants. One of the largest consulting firms currently employed by

the Assessor's Office is Tax Management Associates (TMA) who provides business personal property discovery and assessment services. Additionally, the State of North Carolina will assume responsibility for the initial valuation of registered motor vehicles; however, individual NC Assessor's offices maintain responsibility for maintaining the motor vehicles abstract. The following chart shows the primary organizational structure.



ABOUT THE GOVERNMENT OF MECKLENBURG COUNTY

Mecklenburg County Board of County Commissioners (BOCC) has nine (9) members, six (6) are district representatives and three (3) are representatives elected at-large by the entire County. Mecklenburg County provides capital and some operational funds to the Charlotte-Mecklenburg Board of Education and Central Piedmont Community College.

Mecklenburg County elections for the BOCC are held in November in even-numbered years. The Board takes office on the first Monday in December following the November election. The first nine-member Board took office in 1994.

The Board's primary responsibilities are to adopt an annual budget, set a property tax rate and establish priorities to address the County's needs, especially in the areas of health, education, welfare and mental health. The BOCC's priorities are carried out by a staff of nearly 5,000 employees led by the County Manager. Mecklenburg County has three County General Managers who, along with the County Manager, make up the Executive Team.

The BOCC's vision is to be a community of pride and choice for people to LIVE, WORK and RECREATE". Mecklenburg County uses a management system called Managing for Results (M4R) in conjunction with the Balanced Scorecard approach to determine priorities and to make funding decisions. Strategic planning and performance measurement continues to be a major initiative of the County as it strives to meet the goals of Mecklenburg Vision 2020.

Mecklenburg County is considered a vibrant growing area. The County continues to draw people and businesses who wish to relocate there. The climate, diversity of industries, cultural

opportunities and recreational activities create a desirable environment for both residents and future residents.

COMPENSATION

Under North Carolina General Statutes §105-294 (c), “the compensation and expenses of the County Assessor shall be determined by the Board of County Commissioners.” The starting salary for the County Assessor for Mecklenburg County will be market competitive, depending on the experience and qualifications of the selected individual. The expected starting salary range will be \$83,000 - \$109,000. In addition, Mecklenburg County will provide an excellent fringe benefit package to the successful candidate.

HOW TO APPLY

For additional information on this outstanding opportunity, please contact James L. Mercer, President/CEO, The Mercer Group, Inc. at 770-551-0403; jmercer@mercergroupinc.com.

Position open until filled. First review of resumes will be on _____, 2013. Confidential resumes should be sent to:

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Mecklenburg County is committed to workforce diversity and is an Equal Opportunity Employer. Minority and Female Candidates are Encouraged to Apply.