



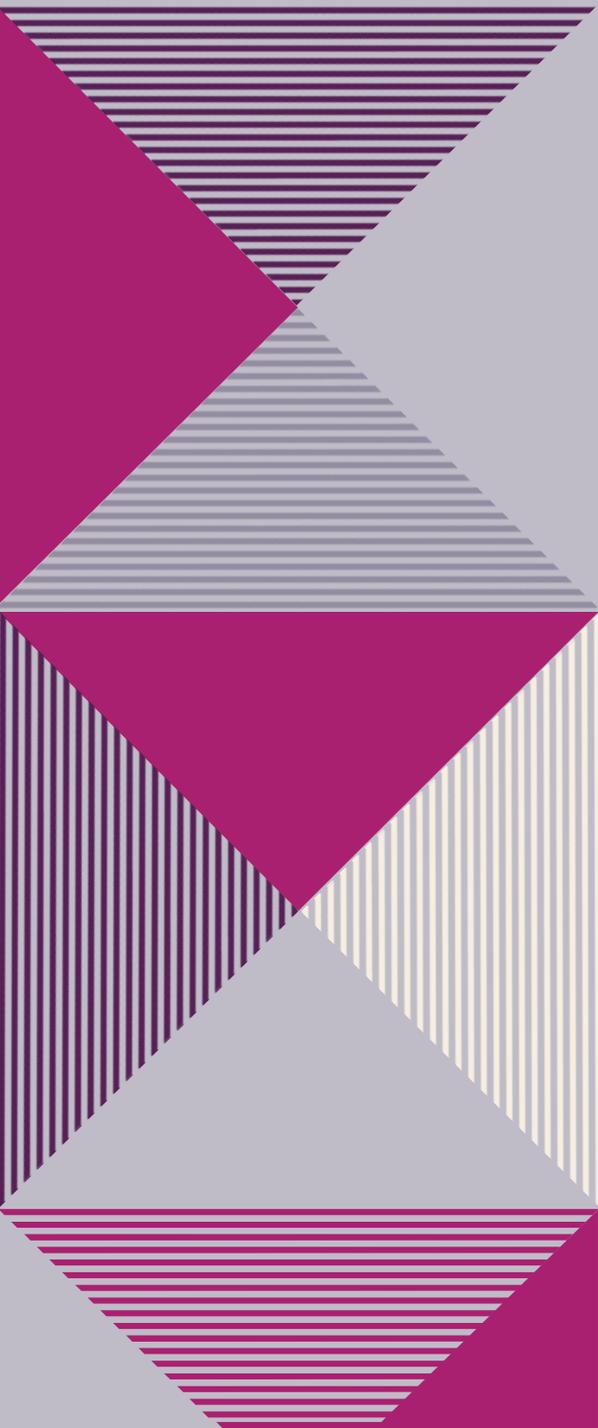
TAX ADMINISTRATION OPTIMIZATION

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March 17, 2026

EXECUTIVE WORKPLAN CHARGE

To explore the feasibility of improving the delivery of tax services in Mecklenburg County by consolidating the Office of Tax Collector (OTC) and County Assessor's Office (CAO) by integrating and coordinating services for County residents & businesses, the City of Charlotte, and the towns of Cornelius, Davidson, Huntersville, Matthews, Mint Hill, Pineville and the Extraterritorial Jurisdiction.

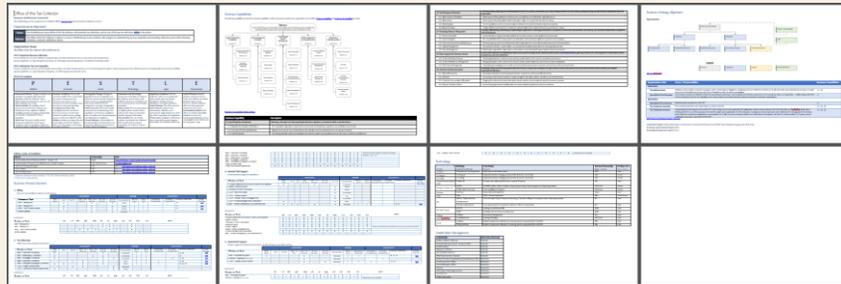


WHY NOW?

- Mecklenburg's Office of the Tax Collector (OTC) and County Assessor's Office (CAO) were once combined
- *Retirement of long-time OTC Director, Neal Dixon, in July 2024 led to an opportune time to explore the feasibility of a consolidation of the two functions*
- *Public perception / ease of access*
- *Drive efficiencies*

TAX SERVICES EXPLORATORY INTEGRATION STUDY – KEY ELEMENTS

Business Architecture Scorecard



Cultural Assessment

Surveyed 9 attributes for their Dept. & Div/Team

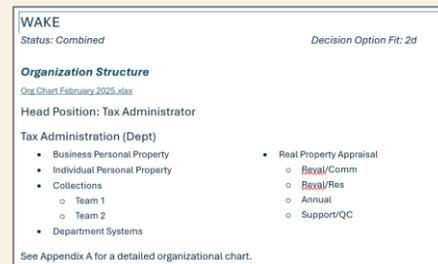
- Communication Style
- Decision Making
- Employee Engagement
- Innovation & Creativity
- Leadership Style
- Team Dynamics (Morale)
- Work Environment
- Work Ethic & Productivity
- Work-Life Balance

Benchmarking Other Counties

Collected org structures for comparison/inspiration

Methods

- Email
- Phone Call
- Online Resources



Option Analysis

Assessed change options across 5 factors

Inputs

- Business Architecture
- Change Mgmt. Concepts
- County Practices

Analysis per Option
1a. No Change

Category	Summary	Score
Cost	There is no immediate or future cost.	0
Implementation / Disruption	There is no disruption to the stable and familiar environment.	0
Operational Factors	There is no change in operations.	0
Strategic Factors	Any concerns from stakeholders will go unaddressed (-1).	-1
Culture / Morale	Staff will appreciate the stability and reassurance of knowing their roles remain unaffected by organizational restructuring (+1).	+1
Total		0

PROJECT TEAM FORMED

Analysis Commenced October 2024

- Office of Tax Collector (OTC)
Interim Director
- County Assessor's Office (CAO)
Director
- Enterprise Project Management Office (EPMO)
- Business Process Management (BPM)
- Office of Management & Budget (OMB)
- Office of Strategy & Innovation (OSI)
- Human Resources (HR)

Oct 2024 -
Nov 2024

- Discovery (As Is State)

Nov 2024–
Mar 2025

- Organizational Alignment
(People, Processes, Systems)

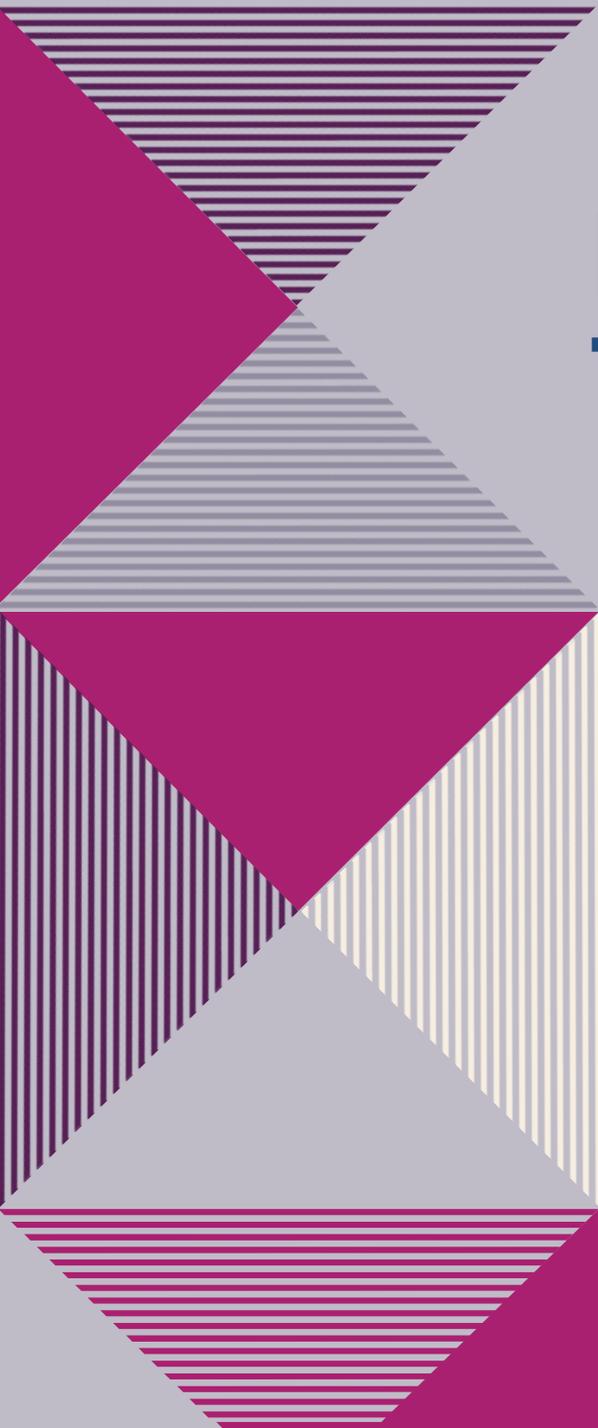
Mar 2025

- Future State
Findings & Recommendations

TAX SERVICES EXPLORATORY INTEGRATION STUDY RESULTS

Options	Cost	Implementation / Disruption	Operational Factors	Strategic Factors	Culture / Morale	Total Scores
Option 1a: No Change	0	0	0	-1	+1	0
Option 1b: Rebrand	-1	0	0	0	+1	0
Option 2a: Roll Up	-5	-1	0	+3	-1	-4
 Option 2b: Combine	+3	-1	0	+2	-1	+3
Option 2c: Realign	+2	-4	+2	+5	-4	+1
Option 2d: Restructure	+2	-5	+4	+5	-5	+1

The study largely found there were no overlaps in services/functions.



REMAINING IMPLEMENTATION TIMELINE

- ✓ Feb 2026 – Convert one (1) vacant administrative position to a new Tax Administration Director position
- Mar 2026 – Provide update to BOCC
- Mar 2026 – Notify City, Towns and public of the impending merger
- April/May 2026 – Fill new Tax Administration Director position (effective 7/1/26)
– **Board of County Commissioners appointment**
- May/June 2026 – Fill two new Deputy Director positions (effective 7/1/26)
- July 2026 – Tax Administration Optimization (OTC/CAO Merger) effective

The background features a diagonal line from the top-left to the bottom-right. The area above and to the left of this line is divided into several geometric sections: a dark purple triangle at the top-left containing a white dot; a blue square with concentric circles; a grey semi-circle; a pink triangle with diagonal lines; a pink square with a white corner and concentric lines; a blue square; a grey triangle; a pink square; and a dark purple triangle at the bottom-left. The area below and to the right of the diagonal line is a solid blue background.

QUESTIONS?