Mecklenburg County

Assessor's Office – Customer Service Assessment

Planning to Transform the Assessor's Office Culture and Customer Service

May 23, 2013

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Executive Summary

Understanding of Needs

Mecklenburg County Government's County Manager's Office (CMO) requested that Customer Service Solutions, Inc. (CSS) provide a Customer Service Assessment of the Assessor's Office (AO). The request was to take action on recommendations by Pearson's Appraisal Services – the organization which conducted the review of the Mecklenburg County 2011 Property Revaluation.

The Board of County Commissioners (BOCC) has made a key goal to *"Build a strong culture of customer service within the Assessor's Office."* To achieve this goal, the BOCC stated that *"The improvement plan will be to reform and transform the Assessor's Office and make customer service and satisfaction a top priority."*

Therefore, this Assessment identifies the high priority areas of focus that would most quickly and cost-effectively improve responsiveness to customers while still providing a solid long-term strategy to begin moving the culture toward a truly customer-oriented focus.

Project Approach and Scope

The approach which CSS took in this Customer Service Assessment involved answering several key questions:

- What is the current state of customer service at the Assessor's Office?
- What are the areas of strength?
- What are the highest priorities needing improvement, and what are the root causes of those issues?
- Are the issues stemming from poor planning, misaligned incentives, the organizational structure, ineffective processes, hiring/training practices, leadership in general, internal/external communications, or some other aspect of the culture itself?

To help answer those and other questions, Customer Service Solutions, Inc. used its proprietary model – the CSS Service Culture Model™ as noted in the Appendix – to make sure that we address all the key components of a Service Culture. For the Assessor's Office, we began this process by sending the organization an Information Request List and Interview List. The Information Request List included items such as organizational mission/vision/goals, metrics, customer service initiatives and structures, customer satisfaction survey results, employee-climate survey results, core process and communication maps, and other project-related information such as data gathered by Pearson which addresses customer service.

In addition, CSS spent a great deal of time onsite meeting with the client's management, staff, and customers to best understand the organizational culture, structures, incentive systems, communications, training, processes, and service levels. At the CMO's request, this project had a broad scope across all Assessor's Office service lines, beyond just real property appraisal and appeals. However, we paid particular attention to those communications and customer service processes relating to the revaluation and appeals since issues with the 2011 Revaluation led to this project being requested.

In order to complete this project, CSS utilized over 60 different sources of information. These sources included observations, interviews, focus groups, information review, data analysis, and other means in order to acquire information. These methods were utilized to assess many aspects of the organization including the:

- Voice of the Customer (VOC)
- Organizational Culture
- Customer Experience
- Direct Customer Communications
- Broad-based Communications Planning
- Performance Metrics
- Organizational Structure
- Revaluation Planning Documents
- Process Reviews
- Staffing and Workload Assessment.

The inventory of data utilized in the assessment is noted in the Appendix of the document.

BOCC's Two Goals

Based on the Board's requested goals for the engagement, it is beneficial to look at how to define the two different BOCC goals noted earlier. First, the Culture Change Evaluation and Planning was a very internally-focused part of the project. Essentially, we looked at how things work in the Assessor's Office. How are decisions made? How do communications flow? What are relationships like? This is a very important part of the project since many of the issues that customers experience find their root causes in the culture and operations of the organization itself.

Next, Customer Service Improvement Planning is much more externally-focused. This relates to looking at the customer experience; in other words, what are the customer expectations of what will happen v. the reality of what does happen? What are the attitudes of the employees, the service delivery processes, the facility, and communications like from the customer's perspective?

Therefore, this report focuses strongly on those two aspects of the organization - first, the culture of the organization, and second, the customer experience.

Creating a Healthy, High Performing Organization

There are many aspects of an organizational culture that impact how those relationships, communications, and decisions occur. In a **Healthy and High Performing Organization**, you want to have an organization that has Foundation Statements (mission, vision, values) that everybody understands and supports.

You need to have management model behaviors they expect of their staff. You need organizational structures that support the ultimate organizational goals. You need to be able to incent staff toward behaviors you desire and need to hold them accountable when they exhibit behaviors contrary to what is desired.

You need have service delivery processes that support the organizational goals, as well. In addition, you need to hire, train, and enable with technology and key business processes staff to be successful in their jobs. Finally, surrounding all of this alignment of activity, you need to have ongoing internal and external communications that continually reinforce the organizational goals and purpose.

Project Scope

The project scope for the assessment included all the service lines for the department. The reason why this was appropriate was because, in reviewing the individual responsibilities for several of the staff, many of them have responsibilities that span multiple service lines. For example, frontline employees could be answering a question from a customer about their real estate property, and a few minutes later talking to somebody about their boat; then they can be dealing with a registered motor vehicles issue or business personal property.

The Operations, Account Services, and Admin divisions all work with multiple service lines. Therefore, when we talk about the culture of the organization, we have to look at the entire organization.

However, we did take a special review of the revaluation and appeals functions in particular since that is what precipitated this project. The vast majority of what we will address in terms of customer experience management relates to the revaluation/appeals.

Structure of Report Analysis

Although this report has multiple findings, conclusions, and recommendations, we worked to ensure the deliverable presents information that is structured to be understood from five specific perspectives:

- **Address Root Causes** – We identified root causes of the customer service issues to ensure that we could recommend permanent solutions to implement.
- **Build on Current Positives** – CSS tried to highlight what was positive in terms of operations or culture and the customer experience to ensure that what works is continued in the future.
- **Identify Key Success Factors** – Noted in the report are some of the most important points to consider in order to ensure that recommendations are successfully implemented.
- **Quick Impact v. Longer-term Recommendations** – Within the Action Plan itself, we note which recommendations can be implemented quickly and provide shorter-term benefit v. which are going to require longer-term improvement in order to realize the benefit. This should help in prioritizing which recommendations to implement first.

- **Segment Reval-related Actions** – Since many of the recommendations relate to culture, we identify which are specifically focused on the revaluation issue or the appeals concerns that precipitated the project. Therefore, in the Action Plan, we delineate recommendations which are specifically focused on revaluation and appeals efforts.

Recommendations and Guidance Provided During the Project

Due to the length of the engagement and the need to begin making improvements, CSS provided recommendations and offered guidance during the project. Some of this was in response to specific requests from the BOCC and/or Assessor's Office management and staff. The following are some of the areas where CSS provided this mid-project support:

- Offered input to BOCC/BER Subcommittee and about the Taxpayer Guide. BER stands for Board of Equalization and Review.
- Presented 20+ additional BER recommendations to the AO/CMO on BER-related training, process, and communications (see *Recommendations Already Provided*).
- Provided interview questions to ask prospective new Assessors (see Appendix).
- Facilitated AO working session that redesigned and created an internal consistency approach for Appeals auto-reply emails.
- Presented 20 conclusions and recommendations on Future Broad-based Communication Plans to BSSA-PI (see *Recommendations Already Provided*).
- Offered 9 Near-term Impact Culture/Customer Service Recommendations to AO (see *Recommendations Already Provided*).
- Met with Business Support Services Agency (BSSA) personnel to gain perspective and buy-in for implementation support.
- Working with AO to design a BER survey tool and put a measurement/reporting plan in place for the BOCC.

CSS appreciated the requests for our support, and we hope that this ongoing support during the course of this engagement was beneficial.

Key Findings and Conclusions

Key Findings/Conclusions

Sample Customer Perceptions and Comments

CSS analyzed the 10+ hours of audio from the six citizen forums which Pearson's Appraisal Services held. We listened to and documented each individual speaker's point, and differentiated those that pertained to value v. those about the BER, customer communications, customer service in general, or other issues.

In addition, we also held multiple focus groups as a part of the project to ask in more detail about some of the customer complaints as well as to get a feel for whether any improvement had taken place in the recent past. CSS also tapped into data from the Assessor's Office which they received that pertained to customer satisfaction surveys, comment cards, and other Voice of the Customer sources of information. Also, the CharMeck 311 service provided customer comments and volume data for calls coming in or specific to the Assessor's Office and the revaluation.

Therefore, the Voice of the Customer portion of the study provided a great deal of data which we will share throughout this report, some of the more quantitative of which is also included in the Appendix of this document.

Reviewing Sample Comments that Precipitated the Project

To provide a sense of just some of the general - and definitely not all - feedback that we have heard with some consistency about the revaluation and appeals, in particular, the following are example customer comments (paraphrased or summarized):

- *I sent the document in to appeal and have never heard back.*
- *They wouldn't allow me access to see an appraiser.*
- *I went downtown, but no one can give me answers. No one wants to talk to you.*
- *It's inconsistent in what is used for comparisons.*
- *They were nice but just couldn't give me an answer.*
- *Did get a reduction in my value, but no explanation.*
- *Waited 7 hours for my BER hearing, and there were not enough seats for everyone there. Clearly this process is designed to discourage citizens. With the number of breaks the BER committee took, they could have easily scheduled more hearings.*
- *We appealed two times. The BER committee was extremely condescending. On our first appeal we heard nothing. On our second appeal, they increased our value.*
- *I had heard terrible things about the BER, but it actually was very professional.*
- *There seems to be no procedure in place to do fair evaluations. We need some explanation other than 4 words - no change in value.*
- *Received no response on second appeal and was given only a short amount of time to appeal.*
- *Process is confusing, and we are getting no help.*
- *We think the process lacks fairness, and we were given no explanation on reval. We appealed, but there was no change in value and no explanation.*
- *Inconsistent in information and comparisons used. Conflicting and confusing info was given by the tax office.*

- *Went to the BER committee, and I think it is "hit or miss" depending on who you get that day. I have heard some people had horrible experiences.*
- *Appealed but no change. The BER does not listen.*
- *The process discourages the property owners to appeal.*
- *I began to find one or two people who were my go-to people if I had a need, and I knew who to avoid.*
- *I don't know how they could have provided better customer service. I would spend an hour to an hour and a half on the phone with some staff. The problem was that I talked to three different people and got three different answers about why my value increased.*
- *They just dug their heels in – they're too focused on defending instead of listening.*
- *This is causing a lot of confusion.*

Keep in mind that much of this was from the starting point for the project – the 2012 Citizen Forums where taxpayers came in to voice their concerns. Therefore, the starting point for the project was very issue-oriented. A tremendous number of Assessor's Office customers had horrible experiences with long BER waits, submitting information and not hearing back, inconsistent answers, difficult-to-read documentation, lack of openly provided information, defensive attitudes, and other customer service and communication-related issues.

CSS was charged with determining the root causes of these significant concerns, having a broad understanding of the full organization and customer perspectives, and providing a plan to improve the culture and customer experience.

Revaluation History and Planning

There were two revaluations postponed – in 2007 and 2009. Because of these delays, it was apparent that the organization had **more people with less experience** in conducting revaluations. There was also a greater time from which the last revaluation occurred, so that greater changes in the actual property values would have occurred.

Due in part to the long timeframe since the previous revaluation as well as other organizational shifts in the department, many leadership and staff and not gone through a revaluation prior to the 2011 revaluation. That put a premium on internal planning, communication, and training.

Planning, decision-making, and the resulting communications often occurred in small groups within the organization. Oftentimes, the Assessor would meet with managers or others within a certain service line or division, decisions were made, and then it was up to individual managers to appropriately communicate those plans and decisions with their staff and with others and other divisions as well. This often delayed actions or resulted in undocumented communications about decisions and plans.

It also was often a very tactically-oriented planning process instead of a longer-term (1.5-2.0 years before revaluation wherever possible) and more broad-based planning process. In addition, overall project planning was not documented in a way that all employees in the organization could easily see everything that was being planned across multiple divisions within the Assessor's Office.

There was a great deal of work done on the residential revaluation prior to January 1, 2011. In fact, the Assessor's Office went through multiple iterations of the residential revaluation process prior to finalizing values. However, because of the magnitude of the work and its residential focus, there was less time than anticipated able to be spent on the commercial neighborhood revaluation effort.

Revaluation Preparations

While training was a significant need prior to the revaluation, according to multiple staff and managers, there was insufficient training conducted for some areas/personnel – particularly those that had never gone through a revaluation. In addition, training needs weren't sufficiently built into the timeline of longer-term plans. Time wasn't effectively allocated and planned well in advance for training; much of the training was done Just-in-Time, which is sometimes appropriate, but it needs to be conducted with enough lead-time for staff to practice, gain comfort and confidence, and be prepared for the incoming work and/or customer contacts.

In addition, testing (particularly of internal processes, for customer-based actions, or as training follow-up) doesn't appear to be a significant part of planning efforts. In too many cases, testing of processes (particularly testing with customers) was not conducted, and testing of staff skills post-training was typically requested but not required.

Anticipating Workload

The general consensus for the level of informal appeals to be received was about 7-8% too low (40,000 were expected v. 43,000+ received). Also, there was some inconsistency in terms of how many informals were expected across the organization. For example, some said that they fully expected to get 20,000 informal appeals which was similar to 2003, and it could go as high as 40,000. A few others said that they truly projected about 60,000 appeals. Therefore, there was not a definitive belief among staff and managers about what would be that informal projection.

The forecasting for BER-level appeals fell well short of projections (8,000 projected v. 11,500 in reality). In addition, forecasting didn't adequately address workload associated with operationalizing changes in the business. For example, what are the man hours required and scheduling considerations for training, changes in processes, staffing, facilities, etc.? When the informals or – more specifically – BER numbers started coming in, what were the projected numbers weekly/monthly v. the actual numbers? What pre-set triggers were in place to identify needs for changes in staffing based on volumes? What adjustments were made when tracking exceeded projections? How early was that determined?

We understand that the Office did extend out BER schedule dates based on the high number of BER appeals, but there could have been more consideration given to such potential solutions as:

- Augmenting staff
- Increasing BER membership back to 15 from 9
- Running concurrent BER sessions
- Making other process changes to the Informal appeals process to improve its success.

Other potential options may have been considered if the focus was on having a positive customer experience by reducing customer wait time for a BER hearing.

Processes and Systems

The technology used through the revaluation and appeals processes wasn't (isn't) ready to support efficiencies and high quality. For example, the department started scanning shortly after appeals documentation flowed in during early 2011. Since the scanning went slowly, they stopped scanning and sorted the documents.

It was obvious that processes were not only an issue because of volume of work, but staff discussed appeals where the documents would come in, and instead of being scanned, they were manually segregated into stacks because of those with lack of appropriate documentation would result in a *No Change*, potential change, or other sort of analysis that would be done. But the organization began relying too much on manual documentation and tracking it in order to efficiently respond to caller's questions about their particular status of their appeal.

Those documents were later re-sorted by Appraisal staff because the appraisers wanted the documents sorted in one manner (parcel I.D.), but they had been sorted differently. This was a sorting process involving an estimated 40,000+ documents.

Also, the NCPTS Appeals process/module was not ready until March 2011 (a technology issue), and the Office didn't begin working appeals until May 2011; even today, NCPTS and AssessPro aren't integrated in any sort of real-time manner; there were delays in data migration between the systems, and there – still today – is double data-entry done – for example, entering appeals decisions during BER meetings.

Based on staff interviews, processes are not universally understood and agreed to well in advance (e.g., the mail sorting issue just noted). In addition, key processes are not documented in a way that one could see how all parts of the Office work together in delivering a service. While specific procedures may be documented, links provided, and manuals available, there is no one place where staff can easily see full process flows (i.e., "What do I – an appraiser – need to do in processing a BER appeal, what were the activities and inflows of information to my process, and what are the outflows of information from my process?").

The Office had tremendous tech issues, and those caused delays in processing and responding to appellants. However, it seemed that as the organization identified internal issues in early 2011, it stopped communicating with the taxpayers about status; therefore, it was not proactive in trying to "Be the First to Share the Bad News." In other words, they were holding off on communications until they had the issue fixed – they did not manage expectations well during the downtime.

In summary, the Office is not nearly as efficient as desired. There are too many system, process, documentation, and communication issues to maximize organizational productivity.

Lack of Action on Vision/Values

The Assessor's Office created a Vision Statement and Core Values in late 2010. Unfortunately, beyond some employee meetings where the Foundation Statements were shared, little has been done since the development of the Office's Vision in the past 2.5 years to move the organization toward the Vision. Based on the issues and complaints surrounding the 2011 Revaluation, the Vision still seems to be appropriate. Here is the Office's Vision Statement:

"To be recognized for providing fair, clear, and accurate assessment services to assist local government in serving the community.

We accomplish this by being a skilled, knowledgeable, and informed team, with integrated and reliable technology and work processes, making this a great place to work."

In addition, little has been done since the development of the Core Values to build the Values into processes, communications, and relationships. Many taxpayer complaints are specifically about the Values not being lived in the Office. Noted below are the defined Core Values:

- **Trustworthy** - We earn and deserve the trust and confidence of others by being respectful, honest, and timely.
- **Timely** - Our actions and communications are dependable and reliable, and occur as expected.
- **Open** - We welcome ideas and suggestions about our organization or ourselves, and we proactively share information with others.
- **Clear** - Our communications are easily understood.
- **Knowledgeable** - We are well-trained in procedures and policies, well-informed, and can effectively apply that information.

The department did not have much time to begin incorporating the Vision and Values into the organization prior to the 2011 revaluation, and soon after 2011 began, the workload and issues began to present themselves. However, it's clear that if these Statements could be lived and moved toward, the customer experience, community perceptions, and organizational performance could improve.

Other Cultural Conclusions

Noted below are multiple other culture-related conclusions:

- Many Office employees work exceptionally hard to get the job done. Particularly when the 2011 appeals were underway, staff were often working long hours and weekends.
- There were many mid-stream changes to deal with issues that occurred throughout the revaluation and appeals processes (see Appendix). So while there were many issues, staff did take actions many times to address the issues and implement improvements.
- Supervisor/manager communications and relationships had/have issues which don't facilitate cross-divisional support. This has been the case for a while, and – as one employee focus group participant noted – *'When challenges occur, they can either bring an organization together or pull it apart. With us, it seems like these challenges have pulled us further apart.'*
- Internal issues from the 2009 reorganization still exist (both in terms of operations and personal feelings/attitudes):
  - From an operational perspective, the reorganization was done in response to budgetary constraints; the concept was to group functions for multiple service lines within specific areas; this created positions where staff would not just work on real estate, for example, but they might also work on business personal property and individual personal property. Although that theory may be sound in some organizations and some situations, when it came to revaluation and appeals, the workload dramatically increased in real estate-related work; this required more dedicated resources.
  - From a personal perspective, many staff (about four years later) wish the structure would be what it was prior to the reorganization. Many appraisal staff feel that processes, control, information flow all worked better before. Several individual staff feel that their work was easier when it was more homogeneous. So there are many personal feelings that blame the reorganization for some of the issues in the 2011 Revaluation.
- As alluded to above, the current organizational structure was not setup to focus on appeals in particular, although during the process, the organization did create an Appeals Support Team (AST) to create that focus. While this was a great step, it was created in April **2012**, it involves staff that still have duties other than Real Estate Appeals, and does not include an appraiser that is physically located with the group.
- There is no single point person responsible solely for customer relations or the customer experience, nor is there one in place dedicated to ongoing measurement of internal performance and quality assurance. In May 2013, there was a Business Manager position created for the Assessor's Office, and we understand that at least some of the role will address performance management-type needs.
- There are very few, if any, reward/recognition programs or initiatives within the Assessor's Office other than the STAR Card. As one staff person noted, if a reward is a *carrot* to motivate staff to adopt desired behaviors, "somebody hid the carrot from me." Therefore, what's the **positive** motive to change?
- Many personnel are very division or task-oriented, without having what's referred to as "Systems Thinking," where they view their work as the result of outputs of others, and their outputs as the inputs of others. Systems Thinking causes individuals to see themselves as part of a larger operation and to consider the impact of what they do on others.

Impacts of Issues with Other Stakeholders

Customer concerns about the BER, the PTC (State Property Tax Commission), CharMeck 311, and other areas of the County or State often reflected negatively on the Assessor's Office, in general. This is one of the byproducts of having a department that is impacted by others – when people have a positive or negative impression of the BER or 311, they oftentimes attribute that positive or negative impression to the Assessor's Office. That reality behooves the Office to ensure that all customer communications, internal communications, organizational values, and organizational goals are clearly conveyed to these other groups with ample time to be addressed.

Another impact of these other stakeholders is that the BER lost members midway through the appeals process; originally there were 15 BER members, which allowed for 5 hearings per week in teams of 3. However, for multiple reasons, our understanding is that nearly all of the BER hearings were conducted by a core group of nine (9) individuals. This reduced the capacity to hear formal appeals by 40% (from 5 days to 3) while BER actual volumes – as we noted earlier – were roughly 45% over projections. Any organization or major process that has to deal with 45% higher volume with a 40% reduction in capacity is going to have significant issues with either quality, timeliness, workload, employee stress/morale, communications, or the customer experience. The Assessor's Office and BER had issues with all of these items.

Quality Assurance

Quality Assurance processes to ensure customer needs are met don't appear to exist in any significant form. In other words, we didn't note any significant testing processes to ensure customer communications would be clear and self-evident to the customer. We didn't note any specific evaluations of quality of work or customer satisfaction for appraisers in the valuation process or appeals processes. There was also a lack of obvious evaluation of – for example – the percent of properties appealed by appraiser, percent of detailed property record cards that were notated appropriately, percent of customer complaints by employee, etc.

Also, we're uncertain of what accountability processes are in place if there are inconsistency, quality, or performance issues since there doesn't appear to be much objective tracking of performance or customer satisfaction.

Other Performance Measurement

Several other performance measurement tools were evaluated as a part of the study:

- Employee Climate Surveys are conducted annually. This is an initiative driven by the County Manager's Office. Staff ratings generally increased from 2011 to 2012 (see Appendix). Ratings were generally in line with the County as a whole except for the attributes dealing with Electronic Access to Information, Being Informed of Management Decisions, Supervisor Acknowledging my Achievements, and Mecklenburg County Values Employees. The Office greatly exceeded the County average for the attribute gauging whether employees have an Individual Development Plan. However, based on interviews with staff, we expect to see many of these ratings drop in the 2013 report when results are finalized in the summer.
- Comment Cards and e-mail survey links are used and reported periodically in the organization as requested; however, they are not universally used by all Office staff.

- On Work Plans, the Assessor's Office generally hit targets for customer satisfaction (see Appendix) when you review total Office performance (including non-Real Estate areas) over the past three Fiscal Years.
- Other VOC surveys that had been designed for the Office in late calendar 2009 and early 2010 either were never started or did start and occurred less frequently over time (e.g., Appraisers, TMA, mailout surveys, intercept interviews, etc.).

Internal Communications/Consistency of Messages

There were multiple examples of internal customer service breakdowns noted via customer comments and staff interviews that conveyed a lack of (or late) callbacks when requested from staff-to-staff across AO divisions.

Also, the department has significant issues with providing consistent messages to customers across divisions, within divisions, and across different platforms. We heard multiple examples of customers noting that they spoke with multiple employees on a given topic and got varying answers; this inconsistency causes customers to distrust the people, the information, and the processes. Such a lack of trust can present itself with customers who ask more in-depth questions since they don't trust initial answers, who conduct more research on their own, who convey concerns via word-of-mouth to others and – thereby – engender an opinion about the Assessor's Office by others in the community who had not yet experienced this department. In other words, lack of trust breaks down relationships with current customers, increases workload on staff, and causes prospective customers to have negative opinions even before interacting with the organization.

Citizen Access

Although the customers wanted face-to-face access with appraisers at the Bob Walton building, the organization didn't actively provide that access; even with the "Appraiser of the Week" that currently exists, these staff are not located with the AST staff and are not always readily available to speak with or meet with a customer. Lack of access also builds mistrust in the people, process, and value itself.

We also heard multiple examples of some customers having difficulty navigating the facility and/or having long waits in the hallways to have questions answered or for their BER hearing. The facility-related issues just exacerbated the problems. Having a facility that's easy to navigate and self-evident, comfortable and welcoming, helps to create a more positive environment for the discussions that will be taking place. These facility needs don't require major costs at the present time. It's a matter of easy-to-see signage, movement, comfortable waiting areas, and communications during waits.

There was some renovation undertaken for the revaluation; the County redesigned the waiting area and completed that in Account Services in the Spring of 2012; unfortunately, that was more than a year after revaluation notices went out. According to Office staff, funding constraints delayed the renovations.

Customer Communications

Appeal decision documentation has far too many "NO CHANGES" responses without the rejection reason included – this applies to both informal and the BER decision notices. Unfortunately, that lack of detail and information about "why" the decision was made was after many taxpayers did not hear anything on their informals for a year other than potentially receiving a postcard from the County.

Where there was information that was pushed out prior to the revaluation (particularly web-based), once accessed, it often created more knowledgeable taxpayers and more detailed questions and complaints. So when there was good information provided by the Office and accessible, this led to much more involved questions in many cases from taxpayers. Coupling that fact with the point made earlier about the lack of training for some personnel receiving customer contact about the revaluation and appeals, it's clear why we often heard customers noting that many of the customer service-oriented staff were nice and courteous, but they just didn't have the answers (or consistency of answers) that the taxpayers sought.

Many of these customers wanted field face-to-face meetings, but this happened infrequently, particularly in 2011-12. Again, because of the access issues to the appraisers in particular, there were a lot of customer concerns about whether or not the Office was being forthcoming with information. Particularly for more "seasoned citizens," there was a desire to have face-to-face interaction with staff instead of relying on the internet for information and answers. However, this became a great source of frustration for many community members who preferred face-to-face interaction.

Finally, many forms completed by taxpayers are not structured for ease of reading or ease of understanding by the general public. CSS has been asked and has participated in multiple initiatives aimed to clarify information being presented to taxpayers. We are continuing to do this as the project progresses, and we provide general guidelines and maxims in this report for the organization to consider in the future in terms of how it shares information via e-mail, hardcopy, and via the web as well.

Customer Education/Knowledge

Customer education was overall incomplete or ineffective, particularly when it came to the appeals process; this was an obvious conclusion based on the high volume of appeals lacking appropriate information.

As noted earlier, customers did, however, have access to a great deal of information via the web and other resources, and many of the documentation submissions with appeals were substantial. So there's a dichotomy – many informal appeals lacked supporting documentation, and others included a great deal of information. This inconsistency is a symptom of a problem on the front-end – customer education.

The key point is that there needed to be a concerted effort to educate taxpayers on processes, what appropriate appeals submissions looked like, key sources of information, methodologies, available resources, etc., without having to consistently ask about the next step while they were in the current step, or without having to resubmit paperwork or get a denial because their initial submission didn't suffice.

Transforming the Assessor's Office

Key Success Factors

While there are many recommended actions in this document, there are a few Key Success Factors that ultimately will determine whether or not this organizational transformation is as successful as it can be:

- **Get Leadership Buy-in and Modeling** – Ensure that the new Assessor and his/her superiors are in support of the initiative both in what they say and in the Assessor modeling with staff the key customer service behaviors staff are expected to deliver to customers. This could involve being visible within the department and community, having 2-way dialogue with front-line staff, talking about customer service, linking change to the Vision, and balancing staff recognition with accountability.
- **Define and Promote a Rallying Point** – The organization needs to identify why all the change that is about to happen is happening. This is a clear, easily-understood statement that states a near-term goal that the organization is attempting to achieve. The best Rallying Point for the Assessor's Office will be one that is positive, as the current state of employee morale and teamwork would dictate a need for a hopeful Vision.
- **Create a Support Structure** – Develop a Culture Transformation support structure including point people, teams, and communication plans to intentionally move this process forward. There are many tasks that need to be completed, and a support structure will help to ensure that the oversight, communications, and resources are in place.
- **Execute Ongoing Internal/External Communications –** Create an Internal Communication Plan for sharing/soliciting information within the Office on an ongoing basis (vertically/horizontally). It should also ensure that employees are aware of actions, strategies, and improvements that need to be made over the next 12 months and the progress of those initiatives. In addition, create an External Communications Plan on issues, improvement progress, resources, and contact information.
- **Methodically Progress** – The organization needs to commit to the change and a plan that can be executed to ensure that actions occur, milestones are achieved, and that the organization is doing what's needed with its processes, people, communications, structures, etc. to change its culture. Realize that even though the customer experience can improve quickly in many organizations, a culture change is not an overnight endeavor – it can often take 18-24 months for an organization the size of the Assessor's Office; so implement, celebrate successes, and continually improve.

Succeeding in this culture change requires that the organization has leaders modeling the right behaviors and continuously stating why these changes are being made, has a structure in place to support change, and has a plan that it's working through to accomplish the goals.

For the new Assessor, in particular, the following are several personal Action Items to consider:

- ❖ Clearly define the type of culture they would like to see within the Assessor's Office.
- ❖ Determine what actions and CSS recommendations would best lead to that culture.
- ❖ Focus on creating Systems Thinking - growing understanding, synergies, and relationships between different divisions.
- ❖ Promote the concept that there is not a conflict between being customer service-focused and trying to accurately and fairly assess property values.
- ❖ Ask during every meeting where decisions are being made the question *"How is this going to impact the customer?"*
- ❖ Reinforce and highlight examples of individual staff who deliver great customer service.
- ❖ Create an ongoing communication plan about decisions, project timelines, etc. and hold the organization accountable for its execution.

Recommendations to Transform the Culture and the Customer Experience

Adopt Core Customer Service Guiding Principles

The Office should adopt Core Customer Service Guiding Principles such as:

- ❖ *The taxpayer is our customer* – They are not the adversary or competitor.
- ❖ *What we do, we do for the customer and for the community* – Tie-in the Office's Mission, noting that the functions performed are done for the people.
- ❖ *The goal is to work with the customer toward accuracy and fairness in a clear and customer-friendly manner, not to win a debate* – This statement could sometimes still result in the same "value" answer as today, but it forces a mindset that's collaborative, not competitive.
- ❖ *We need to live our Core Values and build them into everything we do* – If the organization lives its Values (Trustworthy, Timely, Open, Clear, and Knowledgeable), if it operates and makes decisions that way, if it was perceived that way in the community, a great deal of the complaints and extra work of the past 2+ years would go away.

Create a Customer Service Brand

Within the Assessor's Office, there's too much focus and talk about **defending values**. The organization needs to realize "defending" and like wording creates an argumentative position and adversarial mindset. The Office needs to convey that it needs to **work with the customer** toward a fair value. It's not about defending and protecting data; it's about working with the customer to get it right.

While in any business, the customer is not <u>always</u> right, **we always need to treat them right**. One option is to have a core Customer Service Brand like "Assessor's Office TLC." This could stand for Timeliness, Listening, and Courtesy/Respect. Timeliness is a Core Value of the Office and a County Customer Service Standard. Listening is a significant need based on customer complaints, and it is part of the Communication Customer Service Standard for the County. Courtesy and Respect are also a County Customer Service Standard.

The organization should then design training around this brand, to include examples of how to convey this brand in interactions with customers and each other.

Identify a Rallying Point for a Culture Change

For an organization to begin to change a culture, it needs a reason for change; they need to be able to explain why change is occurring. They need to know the ultimate goal. This also enables the organization to align all aspects of a culture (such as behaviors, incentives, processes, organizational structures, communications, etc.) toward a common goal.

As we note in the Appendix, the Rallying Point could focus on reaching a level of success or recognition for the AO. It could also focus everyone in an *Us against the World* mentality such as "we need to do this to avoid a major reduction in workforce." It's motivating and strong in its frequent and consistent message throughout the organization.

Until this Rallying Point is determined, the public discussion may continue to be focused on the negatives, so preceding the discussion of a Rallying Point, it would be beneficial for the new Assessor to acknowledge the issues and note this change in direction. Although Rallying Points may typically be something that an organization focuses on, depending on what the Assessor's Office selects as its goal, it could also be something shared with the community to get community support around the change.

In other words, while Rallying Points are often something that staff can rally around in a positive way, they can also be something that customers can rally around in a positive way.

Define the Desired New Culture

The second portion of the Vision Statement addresses some components of a desired culture: *We accomplish this by being a skilled, knowledgeable, and informed team, with integrated and reliable technology and work processes, making this a great place to work.*

However, based on this study, CSS recommends clearly defining that Desired Culture to include or address the following as well:

- Organizational Synergies
  - Working across functional lines for the good of the customer, the organization, and each other
- Customer Service-Focus
  - Designs/delivers communications based on customer needs; listens, conveys patience
- Education-Orientation
  - Proactively educates, offers suggestions unsolicited, and thinking about next steps
- Continuous Improvement Mindset
  - Measuring, planning, incorporating VOC, and implementing to get better – Data-Driven.

Embed the Foundation Statements

The Office needs to embark on a strategic planning process that will identify the key characteristics of the organization that will start moving it toward its Vision. This longer-term thinking initiative will help it to determine how to create this Vision not only for the culture of the organization but also to begin moving it to higher levels of quality and operational excellence.

The organization also needs to ensure that it is clearly reviewing the Core Values when making decisions. They need to design processes, and make evaluations in staff hiring, rewards, accountability, evaluation, etc. based on these Core Values.

Modify the Organizational Structure

The Office needs to modify its organizational structure for future revaluations. While it has the AST, it needs to create some kind of different relationship and/or structure for future revaluations. This includes creating a Revaluation Operations Team that would involve appraisers and also others within the organization as a part of the planning and execution structure. The current organizational structure just does not lend itself to high levels of efficiency, quality, and smooth communications. Whether the new organizational structure needs to be a permanent setting or whether it's something that could be ramped up prior to a revaluation and then modified after the revaluation would best be decided by the new Assessor.

Customer Experience Management – Background

Customer Experience Management (CEM) involves executing a planned strategy for managing the experience of your customers. What you should take away from any overview of CEM are two things. First, the Assessor's Office needs to PLAN how they're going to deliver the experience that their customers would like when interacting with them, whether that experience is on the web or the phone or face-to-face or via e-mail. Consider how the taxpayer contacts the Office once they realize they have a need, how they can identify what specifically they can get from the Office, how they acquire the service, how they receive it, etc. It needs to be a simple, self-evident, pleasant, interesting, quick, and efficient experience.

So CEM requires that the Assessor's Office plans for how THE CUSTOMER wants the experience.

Second, "Management" implies getting continuous feedback from customers and internal measures, and acting on the information. Use observations, mystery shopping, focus groups, surveys, and internal measures of operational performance to gauge the customer's experience.

Therefore, the Assessor's Office cannot let the customer experience happen on its own. It needs to create a strategy for the experience that their customers would love to have, and then execute, measure, and continuously improve that experience.

Customer Experience Manager – Position

With all of the issues that relate to customer service and communications as part of the 2011 Revaluation and the subsequent appeals, there needs to be a position dedicated to and focused on Customer Experience Management. Right now, this role is too much a small part of many people's responsibilities, and it needs to be focused with one individual, in particular. This "Customer Experience Manager" position would have some of the following requirements, as CSS has conveyed to County Human Resources personnel:

- Responsible for ensuring that service delivery processes and communications are customer-oriented, and that the department is high performing in its customer service.
- Previous experience in customer service and/or management.
- Bachelor's degree or four year degree preferred.
- Can think strategically in terms of approaches to Customer Experience Management as well as able to act on tactical needs in service recovery and customer service communications situations.
- Responsible for analyzing customer satisfaction data and using results to initiate improvements in customer satisfaction.
- Expertise in data management/analysis.
- Microsoft Excel spreadsheet experience.

According to County H.R. staff, if this position were to be added, the market rate is in the range of 54,041.00 - 58,267.00, and the total cost (with benefits) would be 72,955.35 - 78,660.45.

Quality Assurance/Performance Management

With the many quality-related issues identified through this and the Pearson's assessments, CSS also feels that the organization needs a dedicated resource to focus on Performance Management, including Quality Assurance. This "Performance Management (QA) Coordinator" (could also call it - Quality Assurance Manager or Continuous Improvement Manager) position would have some of the following requirements, as CSS has conveyed to County Human Resources personnel:

- Performance management position where the employee will construct quality assurance processes, facilitate/ensure data collection, and initiate continuous improvement efforts based on the results.
- Preferably has had exposure to (or experience in) working with appraisers and/or Assessor's Office functions.
- Bachelor's degree or four year degree preferred.
- Expertise in data management/analysis.
- Microsoft Excel spreadsheet experience.
- Exposure to database management, in general (beyond Excel).
- Able to plan/manage ongoing initiatives as well as one-time projects to track quality of work being done.
- Able to work well with those over whom this individual does not have authority.
- Able to identify, launch, and facilitate continuous improvement (often process improvement) projects.

According to County H.R. staff, if this position were to be added, the market rate is in the range of 58,267.00 - 58,700.00, and the total cost (with benefits) would be 78,660.45 - 79,245.00. CSS understands that there is a new business manager position within the Assessor's Office which may have these functions as a significant portion of her role.

Appeals Support Team

While we applaud the Office for having an AST, it is still somewhat of an informal, virtual, and physically separate group. For it to truly support the informal appeals processes, it needs to be a physically together organization with individuals dedicated to supporting appeals-related communications. This will require that the group have responsibilities that are solely focused on appeals and also have an appraiser who is physically located with the other staff.

In addition, the Appeals Support Team should have specialized training in how to handle customer contacts, how to work with each other (appraiser included) on work flow, customer follow-up, customer callbacks to confirm satisfaction, call documentation, etc. The Office could leverage its relationship with 311 to learn how to best structure and provide training on customer communications and scripting, call documentation, call handling, etc. to ensure the best experience possible.

Cross-Divisional Relationship-Building

Finally, the organization needs to find some organic and informal ways for staff to get to know each other. In addition to this, the Office needs to find more formal methods of getting people to work together across the divisional lines and get to know each other on a more personal level. This is something that could easily be given as a task to a small multi-disciplinary group to start to find some informal and formal methods of getting these individuals together for more productive or more personal and social activities.

Broaden Approach to Planning, Deciding, and Communicating

The Office needs to restructure how it performs planning and its many decision-making activities. It needs to start forming formal structures that require certain decisions to be made by a multi-disciplinary group. This goes beyond the standard information-sharing managers meeting and the management huddles that address near-term issues and "Fires." This is a more of a strategic planning focus on identifying longer-term plans with common goals and milestones which can allow for appropriate workload forecasting, training, and testing procedures prior to implementation. In addition, too many decisions are made without adequately evaluating the operational impact. This puts the organization in reactive mode. Ensure that the operational impacts of changes are identified, and that front-line staff are asked for input whenever possible.

Create a site on SharePoint that will include all of the long-term plans (such as a detailed Gantt Chart) for the organization as well as more tactical planning documentation. This will serve as the "go to" place for all staff and management in the organization to identify what are the current actions being undertaken and what is the current status.

In addition, put a hardcopy version of this planning document in break rooms and other places where appropriate in the organization so that it is kept top-of-mind for any staff who are interested and need to know about other actions that are taking place within the organization.

Ensure that the Office builds ample training time into the longer-term plans for the organization. Based on what we have heard and observed as a part of this engagement, there doesn't appear to be enough time spent on developing training documentation, providing that training, and ensuring there is enough time after training so that staff are well-equipped and confident to be able to deliver services, use technology, and respond to customers.

Also, the Assessor's Office needs to incorporate and mandate user testing of new processes and customer-facing documentation systems as well as requiring testing of staff on new skills in which they are trained. Too much of the employee training has optional testing, and most communications, systems, and processes which are accessed by customers are implemented without testing those with customers first.

Better Anticipate, Communicate, and Address Workload Requirements

The Office needs to consistently communicate volume projections on upcoming projects. This will be facilitated through the planning recommendations made earlier regarding SharePoint and other documented communications.

The organization needs to build into its planning processes a sub-process to project workload (worked hours and FTEs) based on volumes. They need to make sure there's a Flex Plan developed that will determine the number of employees required based on volumes that may drop below or exceed projected levels.

Better Document and Leverage Processes and Systems for Quality/Efficiency

The Office should begin to document all key processes so that all the Office staff understand how their roles impact others. This should be a broad flow chart approach that can be posted in a centralized location for all staff to access. It should also include links to other documents, or web-based information that is a part of the processes.

The Office should perform a review of system permissions (such as running sales reports, property card access, etc.) to ensure there is wide enough access to information within the Office. It appears that some restrictions to access cause bottlenecks and inefficiencies in staff not being able to run reports or review data without the support of others.

The organization needs to continue its effort to begin partnering more directly with Mecklenburg County I.T. so that integration of systems and technology-driven efficiencies can be expedited. More specifically, they should work with BSSA-IT (and the new IT Coordinator) on any future technology requirements (function/feature) document development, solution evaluations, decision-making, and implementation planning. Tap into Pearson's I.T. consultant as well for any guidance on other Assessment solutions and processes.

Share Key Customer Service Points with Other Stakeholders

The organization needs to ensure that it educates the BER, 311, and other stakeholders on the same communications, principles, and customer service techniques as they do Assessor's Office staff. This is particularly important since those other stakeholders impact customer perceptions of the Office and the overall customer experience.

Improve Management Team Dynamics

Launch an effort to improve team dynamics and supervisor/manager communications and relationships across divisions. This would require organizational development-type support (e.g., learning/sharing key behaviors and motivators, better understanding and improving team dynamics, etc.). Noted in the Appendix are key goals of such an initiative based on the current state.

Implement Internal Quality Assurance Processes

Identify and implement accountability processes to use to address staff or divisional issues with inconsistency, quality, or performance. This would include better testing as a part of employee training, sampling of employee work (such as analysis of valuations, completeness of documentation, accuracy of information provided, accuracy of keyed information, etc.).

Continue Leveraging Pearson's Expertise on Appraiser-related Opportunities

CSS is not an appraisal firm, but we know there are always great opportunities to learn about processes and customer service opportunities by leveraging industry experts when they're available; while Pearson's is engaged with the County, ensure that there is ample time spent learning from their experience with others as it relates to more Appraiser-specific opportunities for improvement such as:

- Ensuring property card changes are clearly noted and attributed to appraisers, and that they are shared with the customer prior to decisioning and prior to any BER hearings.
- Potentially not scheduling customers with the BER until staff have worked with the client and could not resolve.
- Ensuring changes to the Schedule of Values or other factors influencing values that have been or will be changed through Pearson's work in one year were addressed for prior years.
- Trying to maximize utilization of the informal process to work toward solutions, particularly since the BER/PTC cases require far more labor time and resources.
- Developing a standard site visit protocol including greeting, closing, documentation provided, etc. Then the County could develop and provide training on customer service interactions with customers while onsite (body language, tone of voice, documentation to leave with taxpayer, business card to leave, etc.). Similar training should be provided on call handling and customer service to appraisers for phone and e-mail communications.

Citizen Access (Physical)

The Office should create a process specifically for those who want to get their questions answered or needs met that relate a revaluation or appeals in an onsite visit. This could be a subset of the Appeals Support Team, or it could be a totally separate process or function. There needs to be an intentional and distinct function that will serve those who specifically want to address their needs during an onsite visit. These individuals will not be referred to websites or even work through the same process and customer flow as those who have other questions relating to other AO service lines. In other words, these would be individuals (more senior taxpayers and others preferring face-to-face discussions) who would have a specific process that was designed around onsite visits for real estate value or appeals needs.

There also needs to be a separate initiative undertaken whereby individuals who are coming to the Bob Walton Plaza or any other government facility to ask questions or get needs met related to revaluation or appeals will have a positive facility experience. This would involve having a "facility audit" that would address needs for improved signage in Bob Walton upon entry and elsewhere, directing taxpayers to appropriate locations. It would also include creating waiting areas/processes that allow customers to have comfort and information available during waits. Signage is a near-term and low cost need, while assessment of the waiting area comfort and design is a longer-term need.

Citizen Access (Online)

Ensure ease of access to information online including appeal status, current Property Card, qualified sales, etc. (e.g., a "My Real Property" Site with a GUI interface to see one's own data). This is a significant recommendation that is in addition to the recommendation already provided through the Communications Planning to make the website a Hub of information. This recommendation focuses on creating one page that would be the primary page to find and/or access all information about their property.

It should be structured in a simple and visually enticing manner such as many computer tablets in use today. This "My Real Property" site would be where a taxpayer (or at least a homeowner) could go to find all relevant information on their property:

- Qualified sales (similar to what would be provided in a BER meeting)
- Property record card (links to RELookup and Pearson's online tool)
- Appeals statuses (with multiple levels such as received, gathering data, value recommended, notice sent, etc.)
- Name/contact information of appraiser who appraised a particular property
- Reasons for change in value and decisions
- Property Tax information
- Link to the LandLine report
- Notation of how the land value was determined.

The "My Real Property" site would have information that would enable a taxpayer to have at least a starting point to go to in order to find any information specific to their property.

Conversely, the Web Hub noted in the Communications Planning recommendations would include revaluation/appeals-related information that is not specific to one's property such as:

- ❖ Revaluation updates/releases
- ❖ Customer process flows
- ❖ Appeals documents
- ❖ Copy of the Machinery Act
- ❖ Tax neighborhood listing
- ❖ Map of the tax neighborhood (since very different from typical Real Estate neighborhoods)
- ❖ Refund processes
- ❖ Notes of what appraiser worked/appraised what neighborhood.

These two web resources would improve the ease and efficiency of communications for the community and the Assessor's Office.

Improve Direct Customer Communications

Initiative a Document Redesign Process where all key customer-facing documents are redesigned to best communicate information to the customer. As much of this as possible should be done in a short time period such as 90 days so that there is consistency in the design, layout, tone, etc. The additional recommendations noted below address characteristics of these communications.

This is already being considered by the Office, but the Office must to continue find ways to set codes or provide specific details within their systems about why decisions were made during informal or BER appeals processes. Those codes and/or decisions need to be conveyed in a more narrative format in documentation provided back to the taxpayer. If the systems producing the decision letters cannot be fully configured in order to provide that narrative, then there needs to be an accompanying postcard or other letter that specifies what the specific reasons are and clearly delineates what the next steps are (for refunds, for example) and what other options that the taxpayer has moving forward if they disagree with the decision.

The AO needs to adopt a few important customer communication maxims such as:

- ❖ **Clear** – Information must be abundantly clear regarding what the taxpayer is being asked to do, definitions, timeframes, steps, etc.
- ❖ **Set/Manage Expectations** – What needs to happen, by whom, and by when must be well-articulated; then the organization must deliver on promises. There should never be 2+ months between status updates to customers, and each communication or update must set expectations for when the next communication (from the Office or the customer) will occur.
- ❖ **Test** – The AO should assume that the customer **doesn't** know processes and terminology; the AO must test communications, educational materials, etc. with sample groups of customers.

The Office should ensure that forms needing completion by customers are provided with samples available noting how to best complete. This could include examples of an informal appeals document that is appropriately completed and examples that typically get denied.

Make sure that all documentation is easy to find in a central location (website or onsite). This is something that was identified and documented in our Communications Planning recommendations, but it also applies to any decisions made about face-to-face visits; ensure there's a central location in waiting areas or other locations where communications, forms, or documentation resides.

Test communications with "first-time" customers. As noted earlier, there is a need for more testing of communications with customers. One of the nice things about the Assessor's Office is that it has multiple service lines; therefore there are ample opportunities for customers of other service lines to test documentation and communications that would be sent to real property customers, for example.

When decisions and plans are made, have a concurrent communication plan that can be executed each time. This tactical plan should ensure communications go out that will involve sharing what decisions are made, what communications need to be presented to customers, and what other process or system or policy decisions have been undertaken so that all staff know, can converse with each other, and can address with customers.

Along with sharing information internally, involve all stakeholders with appropriate lead times before rollout of services or communications including all four areas of the AO, 311, PI, etc. For example:

- ❖ Convey key messages to stakeholders (including sharing sample forms and documents about which customers may have questions)
- ❖ Let them know when information will be made public, when mailings will occur, etc.
- ❖ Allow time for stakeholder input and for them to train staff their staff, etc.

Finally, as a general guide, when customer communications are developed, they need to be more instructive and more simple for the taxpayer to review and understand. There should be less verbiage, more graphic and flow-oriented; communications need to have a very simple, obvious, primary focus design.

Formalize/Enhance Customer Education

Offer an educational forum (such "Assessment U" or "Reval University") for citizens that goes beyond the statutorily required meetings. This could be provided prior to the next revaluation to educate as needed on revaluation and appeals processes, goals, resources, tools, valuation methodologies, documentation review, etc.

This would provide more than a PowerPoint overview in that it will also share best practices on how to review information, how to navigate key web information, how to best submit appeals information, and how to best work with the Assessor's Office.

Include a glossary of key terms via the web and on any documentation where acronyms/terminology may not be clear.

Create a Continuous Improvement Orientation

The Office needs to have a solid Voice of the Customer plan in place to continue measuring customer perceptions. There were many different survey tools designed several years ago, but very few of these have actually been implemented for more than a year. The Customer Experience Manager would have responsibilities for ensuring they get implemented and that there is an ongoing process to act on issues real-time and to identify positives and ongoing concerns in a more strategic manner.

To best analyze and utilize this data, the organization needs to create a dashboard format for presenting these results internally and for sharing them with key stakeholders. This could be viewed in a simplified version of the current work plan document that the County uses overall. It would note actual performance in a stop light format, note minimum and stretch goals, and provide a simple but efficient way of evaluating customer perceptions.

Recommendations Already Provided During the Study

The follow are recommendations and/or summaries of recommendations already provided and included later in this report.

Near-term Impact Culture/Customer Service Recommendations Already Offered

CSS provided nine (9) quick impact recommendations to get the Office started with some easy, no cost methods of starting to change the culture and impact the customer experience.

BER Recommendations Already Offered

CSS has already provided 20+ recommendations to the County that related to such BER topics as: Training, Facility/Signage, Documentation, Neighborhood Consistencies, and BER Member Capacity.

External Communications Planning Recommendations Already Offered

CSS has also provided recommendations (20) to the County that relate to more public relations-oriented considerations. They include: Creating/Becoming **the** Hub of Reval/Appeals Information, Being Prepared for a Crisis, Having a Systematic Measurement/Monitoring Process, and Instituting a Plan Now for the Current Office.

Implementation Support Structure

Build a Transformation Foundation

The Assessor's Office needs a solid support structure with which it can ensure implementation of the recommendations. That support structure should include the following:

- **Visioning - I.D. the Desired Culture & a Rallying Point** – As noted earlier, the Office needs to confirm their Desired Culture and a Rallying Point (a near-term Vision) for the organization. Before embarking on too much change, they need to clearly identify the ultimate goals internally (for culture) and externally (for organizational performance).
- **Transformation Communications Planning** – The AO should develop communication plans relating to Transformation Initiatives that will run concurrent with the actual project plans to ensure all stakeholders are kept abreast of progress.
- **Structuring for Transformation** – The AO should form a Culture Transformation Team (CTT) and some such other named group to perform the role of a Steering Committee for the Transformation initiative.
  - The CTT should involve Key AO Leaders and Staff as well as BSSA representative(s) and other Key Stakeholders (at least in an ad hoc capacity).
  - There needs to be an Executive Champion from the County Manager's Office to be kept informed of progress and address any resource or other needs the group identifies.
  - The group should include a Project Facilitator (who is focused on Project Management and Team Facilitation; this is typically best performed by someone outside of the department) and an Owner (most likely the new Assessor) who is ultimately responsible for implementation.
    - The CTT needs to find a way to incorporate the Voice of the Customer in the process.
      - For example, the CTT could have a Customer Advisory Group that will meet periodically to discuss progress. This could be a broad-based group of customers representing all service lines.
      - The CTT could also have the Customer Experience Manager present results of customer satisfaction research (via checkbox surveys, 311 call notes, other anecdotal findings, etc.) on an ongoing basis.
- **Identify Standard Task Team Structure** – As subgroups are launched, there need to be standard tools, progress reporting documentation, and team member compositions that are determined so that there is a standardized and systematic way of executing tasks and reporting progress.

Tap into BSSA-OI Capabilities

The County has an internal organization called BSSA-OI (Organizational Improvement). Its key functions include Organizational Development, Business Process Management, and Education. This area can be viewed as an "Internal Consulting" Resource that could do much of what external consultants would provide. CSS has shared many of the initial findings, conclusions, and potential recommendations with the BSSA, and the BSSA has an interest and capability to support the AO in the implementation process. Noted below are some sample areas where BSSA-OI resources could be utilized:

- Documenting and improving key processes
- Enabling the AO to share process information in a simple, multi-view (overall, by division, etc.) method, formatted for internal use
- Providing project planning tools and training
- Offering access to forecasting and workload management systems
- Providing access to project management systems and possibly training.

Additional Uses of Internal County Resources

In addition to the BSSA-OI capabilities noted above, the County also has internal resources in the BSSA and elsewhere which could help with recommendations relating to:

- Creating internal communication systems for routine information sharing
- Providing I.T. Coordination Support (this is already being implemented with BSSA-IT and the Assessor's Office)
- Identifying and implementing Quality Assurance Tracking Systems
- Finding/filling Customer Experience Management and Performance Management (QA) Positions
- Providing team dynamics/building support for management
- Assessing facility redesign (layout, signage, etc.) for future revaluations.

Having these support structures and resources in place should make the implementation work more smoothly for the organization and enable the customer to benefit from improvements more quickly.

Recommendations Already Provided

Additional BER-Related Recommendations from CSS – As of 4/18/13

CSS provided recommendations to the County in the development of the Taxpayer Guide. After those changes were incorporated, we participated in the last meeting of the BOCC BER Subcommittee and offered additional perspective and suggestions.

In addition, noted below are recommendations not previously provided by CSS through our work with the County. Also, these recommendations (20 total in the 11 summary items) assume that current positives relating to the BER (e.g., the Chair estimates completion time based on the size of the docket) will continue; therefore, we're not specifying those positive points as recommendations.

1) Ensure that any training for BER members incorporates exposure to the five Mecklenburg County Customer Service Standards. More specifically, note Sample Actions relating to the following two Standards:
   a) Courtesy & Respect
      i) 4.1 Employees will treat all customers as the employee would like to be treated.
      ii) 4.2 Employees will be pleasant and courteous and will treat customers with dignity and respect during all customer interactions.
      iii) 4.3 Employees will respect and appreciate cultural and ethnic differences of customers.
   b) Communications
      i) 5.1 Employees will confirm customer expectations with the customer prior to providing service.
      ii) 5.2 Employees will use effective oral and written communication in interacting with customers. This includes listening carefully to every customer.
      iii) 5.3 Employees will explain decisions so customers can understand why and how decisions are made.
      iv) 5.4 Employees will ensure customers understand what options they have if they disagree with a decision or have a complaint regarding service.
      v) 5.5 Employees are responsible for ensuring customer problems or complaints are resolved or, if the resolution is not within their authority, to ensure the matter is appropriately forwarded to the property authority.
      vi) 5.7 Employees are responsible for communicating to the customer the County's authority to address the customer's request (e.g., what is legally possible).
      vii) 5.10 Employees will know and understand the organizational structure of their work division and department.
      viii) 5.12 Employees will close all customer interactions by saying, "Have I answered all of your questions today", or "Is there anything else I can help you with."

2) Ensure that both BER members and County staff are reminded that the Assessor's Office Core Values include the following, and they should be characteristics of how these groups treat each other and taxpayers:
   a) **Trustworthy** – We're respectful, honest, and timely.
   b) **Timely** - Our actions and communications are dependable and reliable, occurring as expected.
   c) **Open** - We welcome ideas/suggestions; we proactively share information with others.
   d) **Clear** - Our communications are easily understood.
   e) **Knowledgeable** – We're well-trained in procedures/policies, well-informed, and can effectively apply that information.
3) New BER Member Training
   a) Along with addressing the County Customer Service Standards as noted earlier in BER member training, also consider including the following:
      i) Suggestions on how to professionally interrupt appellants and County staff when needed (since this was an issue in the past, particularly for taxpayers)
      ii) Possibly participate in mock hearings
4) New Appraiser Training
   a) For Appraisers new to the BER process, ensure they have a BER training program that involves some or all of the following:
      i) Observe BER hearings.
      ii) Training on how to present information professionally, confidently but respectfully, avoiding acronyms and jargon not easily understood by the Appellant.
      iii) Possibly participating in mock hearings.
   b) Encourage them to share any/all information possible with appellants prior to the hearing; CSS observed and taxpayers commented that qualified sales are sometimes not being shared by appraisers until the hearing started.
5) Board Scheduling – We understand that the County is considering block scheduling. We strongly recommend this, even if it's 3-hour or half-day blocks (although the preference would be 2-2.5 hour blocks). This would be much more customer service-friendly from the taxpayer perspective and could still allow for limited downtime if planned appropriately.
6) BER Member Preparation/Data Access – Work to enable BER members to have offsite access to requested materials for their next session at least 2 business days prior to the BER meeting.
7) Facility Considerations – Have temporary signage that can be placed at the hearing locations (such as in the lobby at Bob Walton Plaza and just outside of the 3rd floor elevators) to easily direct appellants to the hearing room.
8) During BER Hearings
   a) When BER members provide instructions at the beginning, offer it in hardcopy as well (not just verbally). This could be done via a 1-page handout and/or having key aspects of the instructions/guidelines posted on the wall.
   b) County staff and Board members should be cognizant of their body language, as past Appellants and CSS staff who observed the BER noted individuals occasionally conveying boredom, disagreement, or a lack of focus with their body language.

c) In hearings, limit "pleasantries" between BER members and Office staff so as not to give the impression that BER members may be partial toward the County's perspective. Instead, communications should flow well between those groups but primarily in a professional, courteous, and respectful manner.

d) Ensure that each appeal ends with a Board member sincerely thanking the Appellant for their time, information, and response to questions.

e) Share with Appellants whom they should contact after the meeting if they have questions or would like an update so that follow-up opportunities are clear and so that Appellants do not contact Board members directly.

f) Ensure that Appellants leave the meetings with some **documentation** that notes next steps and timeframes as well as contact information if they have future questions/needs. Sample information of importance includes:
   - i) When the decision will be made
   - ii) When the decision will be posted online
   - iii) When the decision will be mailed to the Appellant
   - iv) What course of action to take if they accept or disagree with the decision
   - v) Links to URLs that offer additional information
   - vi) Timeframes for refunds

9) Maxims for Information/Documentation Provided in BER Hearings – Ensure that the following guiding principles are incorporated for any documents/information-sharing processes:
   - i) **Clarity** – Ensure the information is abundantly clear and simple in terms of what the taxpayer is being asked to do, definitions/terminology, timeframes, steps, etc.
   - ii) **Set/Manage Expectations** – Ensure that what needs to happen, by whom, and when is well-articulated. The County and BER must make sure appellants know what to expect, then the County and BER must obviously deliver on that expectation.
   - iii) **Test** – People typically designing documentation and how information will be shared already know the process; the County and BER must assume the taxpayer (the person reading the document or hearing the information) doesn't. Test with taxpayers who may have never experienced the process, considered an appeal, or received a notice of value. For example, the Office could test Real Estate documents on RMV or IPP customers.

10) Promoting Neighborhood Consistency in Decisions

a) Develop methods of documenting BER decisions and decision-reasons by neighborhood such that they can be shared with BER members to ensure members are informed of what other decisions were made and why for a given neighborhood. This would aid consistency across Board meetings where members are reviewing an appeal for a property, and they can see past decisions and understand the rationale.

b) Utilize the aforementioned "Decisions by Neighborhood" report to create a "Quality Assurance" process for staff and BER members to review specific appeals and decisions in order to determine pertinent appraisal issues.

c) Also to improve consistency in decision-making by the BER, work as much as practical/possible to schedule multiple neighborhood appeals on the same day.

11) Future Revaluation Considerations

a) When projecting potential BER member workload for future Revaluations, review the feasibility of running concurrent sessions at multiple locations to expedite processing of formal appeals.

b) Ensure there are “backup” BER members who could be trained quickly, may already be pre-approved by the BOCC (or could have approval expedited) such that they are identified prior to a Revaluation. This would provide bench strength in case the slate of members are unavailable (due to sickness, other commitments), do not meet criteria and are asked to leave, or choose to leave. The backups could also help if volumes of appeals exceed the BER member staffing level.

Near-term Recommendations

In an effort to continue providing recommendations and facilitating improvements prior to the final report, noted below are nine (9) very tactical recommendations that CSS provided in early May that the Assessor's Office should consider to begin impacting the culture and the customer experience. These are fairly easy, controllable, and augment many of the other recommendations already provided or to be provided:

- Customer Experience Management-related
  - **Tap into PAS** - Have employees – especially appraisers – start asking Pearson's Appraisal Services in meetings *How would you handle this from a customer service perspective?* Tap into PAS' experience – use them as a learning resource while they're still onsite.
  - **Close Correctly** - Communicate weekly that ensure EVERY communication/conversation that appraisers and Office staff have with customers and each other (on the phone, face-to-face, and in e-mails) ENDS with two points. These two key points – if incorporated into dialogue at the end of conversations – will provide appreciation to the customer, get more accolades from the customer, uncover more issues, improve speed of resolving issues, and ensure that needs were met:
    - 1) Confirming Satisfaction: "Is there anything else you need?" or "Did you get your question/need addressed?"
    - 2) Thanking the Customer: "Thank you for being a customer of the Assessor's Office" or "Thanks for the question/request" or "Thanks for bringing this to my attention" or "I appreciate your time."
  - **Make Follow-up Calls** - Institute random customer follow-up calls (even 6/day is helpful – may take an hour of one staff person's time daily, assuming they get 3-5 on the phone) from AO staff to customers who were recently visited by an appraiser to follow-up, ask how the meeting went, convey appreciation, and gather feedback. Ensure positive feedback and concerns are both shared with the staff. If there are concerns, ask the customer if they'd like to hear back from the appraiser, and have the appraiser respond back if requested.
- Culture-related
  - **Post MVV** - Create Mission, Vision, or Values (MVV) visuals, and post throughout the department. Then send a weekly e-mail to highlight some aspect of the Mission, Vision, or Values. The visuals don't have to be perfect-looking to be posted – just get the process started to get the MVV top-of-mind.
  - **Stop Use of "Defend"** - Stop the mindset of "defending values" by – frankly – stopping use of the word "defend." That implies an adversarial relationship with taxpayers; literally start using more collaborative language like "inform" or "share" or "work with the customer to come up with an accurate value."
  - **Managers Visit Other Divisions** - Management needs to get out in the department (into the other divisions), being more visible routinely, to dialogue with front-line staff and develop rapport/relationships.
  - **Executives Show Appreciation to Staff** - Have executive leadership (Bobbie) communicate thanks to staff for their effort, work, and many changes they've made over the past two years. Note that a lot has been asked of them, and it is greatly appreciated. More will be asked since there's lots to improve, but – in the end – it will all help to improve the organization. Morale is generally low; we need to find ways to build it.

- **Hold Town Halls -** Have a Town Hall with staff (once per month) with executive leadership and/or top managers where they can share what's going on in the department and get questions/feedback from staff.
- **Share Manager Minutes** - Start taking minutes during management meetings and posting on the intranet for broad-based AO staff communications.

External Communications Strategy – Evaluation and Recommendations

Current Situation

The County Tax Assessor's Office has been criticized in the media and by the public for their handling of the 2011 property tax reassessment. Thousands of property owners have contested their values, and the County is making adjustments in many of those cases.

The problem does not appear to be going away from public view, as noted by the recent articles about the legislation drafted and passed at the State level relating to Assessments and taxpayer refunds. Also, there are ongoing updates about the Pearson's Appraisal Services findings in their evaluations of property values which are being covered by the media. In addition, there are multiple efforts underway within the County (including this Assessment) to improve customer service and taxpayer communications that are being conducted and which are being communicated to the public.

Some of these issues are obviously based on reality, but how much of this was impacted by communications? Regarding communications, the County has asked for recommendations about possible additional approaches and strategies that the Assessor's Office can use going forward.

Focus of this Evaluation – Forward-looking Recommendations

Please note that what follows is not a communications plan. A full plan would entail an analysis of an organization's current communications efforts, an examination of their business objectives, development of accurate key messages, channels and vehicles, and an investigation of their customers' communications preferences and more. A full plan needs to have the input of employees and other stakeholders.

Instead, this document provides an analysis of what the County did with regard to communications relating to the 2011 Revaluation, what could have been done differently, and what the County should consider doing in the future. CSS understands that BSSA-PI (Public Information) received a 2012 NACIO Award of Excellence for the extensive work it did via the multiple pre-revaluation community meetings, its web presence and updates, social media communications, media relations, and other general communications as a part of the Revaluation.

Therefore, this report doesn't focus on the specifics of the execution of the County's communication strategy as much as it focuses on all stakeholders in the broad-based communications and what approaches need to be considered from this point forward and in the next revaluation.

Although CSS may not have a <u>complete</u> picture of everything the Assessor's Office did to launch and maintain a communications plan, we have been able to surmise several findings, conclusions, and recommendations. Please view the recommendations on the following pages as "Team" recommendations, those that the many stakeholders in the County need to consider as they work together in future communications.

Key Recommendations and Associated Conclusions

1) **For Future Revaluations, Start with the Right Goal -** In reviewing the County planning documents, it appears the Assessor's goal was "to keep the number of informal appeals (those handled by the Tax Assessor's Office) to 41,000 and the number of formal appeals (to the independent Board of Equalization and Review) to 8,000." Maybe that's a good internal goal if it drives decisions to enhance quality and get things done right up front, but from a communications standpoint, other goals – as we'll note shortly – would be more appropriate. Citizens, especially those adversely impacted by the reval, would not want the stated goal of the project to be to keep appeals low. A primary goal, at least as stated in these documents, appears to be to keep down the level of appeals for the Tax Assessor's Office.
2) **Ensure Accuracy is Highlighted in Future Communications** - A more appropriate, customer-focused goal would be to have close-to-full accuracy in assessments. Technology was a focus of the 2011 revaluation communications; unfortunately, technology did not turn out to be a strength. When the County begins a project this significant – that hits people in their wallets – the County will want the process to be as thorough and accurate as possible. Words like "accuracy" and "precision" will need to be stated as key goals.
3) **Ensure Customer Service is Highlighted in Future Communications** - In revaluations, the customer doesn't have much of a choice which "business to patronize" – it's harder to switch counties than it is, to say, switch dry cleaners. But taxpayers should be viewed as valued customers. If the County starts losing customers to neighboring counties, County services will suffer. Note customer service and feedback from residents for their importance in an effective revaluation process. In the Nov. 14, 2012 *Charlotte Observer* editorial referenced earlier, Emmett Curl of Pearson's Appraisal Service said, "It's all about the customer. If it's built around knowing you have to satisfy that customer, the County is fine. But if you leave the customer out of the equation, the County is in trouble. The customer is the only reason you exist."
4) **Incorporate the Assessor's Office Core Values into Communications Plans -** The Assessor's Office has developed Core Values including: "Trustworthy, Timely, Open, Clear and Knowledgeable." These Values were not developed until late 2010 (after most of the pre-reval communications took place); now that they do exist, they need to show up in the Tax Assessor's communications. If they don't, there's a disconnect between what the Tax Assessor's Office believes itself to be and what customers perceive it to be.
    a) If these Core Values are truly representative of the Assessor's Office, then any communications plan ever developed should link back to these Values. Each tactic on the plan should state how it is showcasing trustworthiness, openness, etc.
    b) An organization's values should be more than words on a page. Employees should understand how their job relates to the values and should work each day to show customers they are trustworthy, open, knowledgeable, etc.

5) **Ensure Messages Convey Openness -** Planning Documents note that there was a desire to: "Keep the word **tax** out of our educational materials. His office is concerned only with the value of real property. Tax rate decisions belong to the Board and tax collection is the Tax Collector's job."
   a) Ensure that the County appropriately addresses the word "tax" in the County's educational materials and doesn't work to minimize its use. It should be okay to use the word "tax." Property owners are smart enough to figure out the County is talking about an increase (or possibly a decrease) in property taxes.
   b) Being Open is a Core Value of the Assessor's Office, so the organization needs to ensure that is part of the overall Communications strategy. Don't convey the impression that something is being concealed because the County doesn't address the tax implications.
6) **Reach People Where They Live -** Many citizens have an interest in their County government, but only a small percentage will attend meetings held by the County. Passing out flyers at those meetings missed an entire segment of the customer base *not* in attendance.
   a) One of the items on the communications timeline is, "Began handing out flyers with full background on revaluation at all BOCC meetings." That's good, but it's not enough. It's important to reach the people who are invested enough to attend a meeting, but the County could be missing tens of thousands more who weren't at the meetings. How did the County reach them? Those flyers never made it to most of the County's customer base.
   b) Ensure such fliers and information are posted online on County websites, shared via social media, included in other routine mailings (such as bills?) to Assessor's Office customers, etc., instead of just simply a notice of value or decision letter.
   c) Also ensure there's a strategy specifically for individuals who don't utilize the web to any great extent, as many individuals with issues with Assessor's Office customer service and communications preferred interactions that were not web-based (i.e., face-to-face, mailing inserts, etc.).
7) **Keep BSSA-PI Informed of Actual Operational Plans, Performance, and Customer Perceptions -** No matter how well-planned and comprehensive a communications plan, it can't work if the message is incorrect. Who decided the message would be, as stated in County planning documents, "It was the task of Public Information to educate the public about high quality of the new values in order to keep down the number of appeals?" As it turns out, that was a flawed premise. The quality of the new values has been proven to have issues. So if BSSA-PI office was asked to create a plan designed around the theme of how great the new values were, they were fighting a battle they could never win.
   a) Public Information needs to have information from the Assessor's Office to show the number of appeals, citizen satisfaction scores with the process, the number and types of calls and other contacts coming into 311 and the Office, plans for mid-stream changes and for operational issues that may impact the customer. This information would enable PI to be more proactive in recommending communication approaches during the revaluation and appeals processes.

8) **Ensure Monitoring and Measurement are a Part of a Communications Plan –** CSS understands that the County is implementing a new system for tracking mentions and other communications – identifying key metrics, goals (or expected response levels), and potential courses of action to take based on the results will be vital to success moving forward.
9) **Continue Tracking What the Customers are Saying Through the Press -** Public commentary on the press coverage was even worse than the coverage itself. Even the slightly positive comments concede the reval had significant issues. County planning documents indicate that media monitoring was occurring, but they don't say if any action by the Assessor's Office was needed or taken as a result. These comments should be a part of the Assessor's Office *Voice of the Customer* strategy – where the AO would incorporate this information into its analysis of customer perceptions and potential internal issues. A successful media monitoring effort should result in a course correction when the need arises, not just for Communication Plans but also for the AO. Here's what a search of *The Charlotte Observer* archives returned. There's not a positive or neutral headline noted:
   i) http://www.charlotteobserver.com/search_results?q=County+tax+reval&skin=&aff=1100
   ii) When the headlines in the daily newspaper are:
      (1) Pressure grows for reval redo
      (2) Reval review finds Eastover errors
      (3) Officials want big changes to Mecklenburg County revaluation process
      (4) Mecklenburg 2011 revaluation was a failure, must be fixed (Editorial in *The Charlotte Observer*, 11/14/12)
      (5) Remedy proposed for home values
      (6) Refunds for Mecklenburg reval may take 2-3 years
10) **Create the Ability to Flex Communications with Community/Press Perceptions -** County planning documents state that, "We anticipated that the media would want to focus on the number of people who would appeal their valuation." Although this belief was probably correct in part, it need not have been the primary focus of the communications effort.
   a) The media does, in large part, shape the message. But the Tax Assessor's Office may have miscalculated by focusing solely on the number of people who might appeal and creating a "plan" based on that assumption. Did the Assessor's Office "get in front of the message?" The tax assessor didn't just let the media shape the message; the Office may have let its assumptions of what they *thought* the media's angle would be dictate their communications strategy.
   b) Instead of presupposing what will be the reaction and using that as the basis for the strategy, create the strategy based on promoting accuracy, appeals processes, and customer service (or whatever is needed), and use what is anticipated from the media as a flex point where there are strategies to refine their definition of success. In other words, if they want to know volumes of appeals, that's fine. But can we share those numbers as a percentage of the total to put it in context? Can we share satisfaction with the appeals process? Can we share rough numbers of decisions and timeliness of processes based on internal data as well?

11) **Know What's a Crisis, Have the Framework of a Pre-determined Crisis Plan, and Respond with Empathy/Compassion -** Companies that have handled crises well include [Johnson & Johnson in the wake of the Tylenol tampering deaths]. As FORTUNE reported in a May 2007 assessment of the 1982 case: "[James] Burke, then CEO of maker of the analgesic, had a choice to make. While he could have tried to ride out the storm or simply reacted to the regional problem, he instead went on the offensive, launching both a recall of 31 million bottles of Tylenol capsules and a massive PR campaign to inform the public. Burke became the face of Tylenol, appearing on 60 Minutes and later even allowing cameras into strategy sessions. He led by exuding calm and a sense of control."
    a) By contrast, Exxon and BP failed in the PR war after their oil spills. From CEOs who went missing and offered no comment for days to, as this *New York Times* story points out, a "failure to show compassion," these companies made disastrous and costly mistakes from which other organizations can learn.
    b) The County doesn't need to create a plan assuming a crisis. But it needs to know when the customer and media tone and volume reach a tipping point and have a plan for what to do if that crisis occurs. Part of those actions revolves around being quicker to publicly acknowledge issues, conveying empathy during the process, and taking actions to address the concerns.
12) **Ensure There's a Clear and Credible County Spokesperson -** When a crisis hits a company or organization, it's important to have a public face and voice saying, "We're listening. We're learning. We're responding." The public doesn't expect the County to have all the answers right away. They do expect that you'll be present, forthcoming, and listen.
13) **Address the 2011 Revaluation in Communication Plans for the Next Revaluation -** People are still angry. Resolution, for some, may be years away. The Tax Assessor's Office shouldn't ignore that or minimize it. *The Charlotte Observer* said, *"The bottom line: Thousands of Mecklenburg property owners are being taxed on flawed values. The County must end that, urgently."* For the next revaluation, publicly acknowledge the taxpayers' dissatisfaction (and in some cases, ire) over how the 2011 tax assessment was handled. Tell people there were lessons learned. State what those lessons were, and promote what will be done to address them. Instead of arguing about validity, acknowledge what specific issues exist, and note plans to implement solutions.
    a) A certain amount of public contrition is an important part of re-establishing trust. GM did it beautifully after the government had to bail out the auto industry, with [a TV ad] pointing out all humans make mistakes – and we help each other up. Point out mistakes, but don't dwell on them. Focus on the messages:
        i) We'll give you what we know, when we know it.
        ii) When we make a mistake, we want you to bring it to our attention.
        iii) If we make a mistake, we want to make it right, and we'll bring it to your attention.
14) **Post Action Plans for Improving the Revaluation** – Note actions being undertaken in a "living document" such that others can see what's being done to remedy the situation. Now, and in the future, consider giving customers an itemized list of what the County is doing differently now as a result of evaluating the reval process.

15) **Work to Become the Messenger of the News -** Citizens rely on the media to report to them what happened at the meetings they missed. How are the County's customers getting their news these days? Yes, from *The Observer* (especially online), but also from TV, radio, the internet, social media.

   a) Utilize the County's own television, web, and social media platforms to become the place to go for the latest information on the Revaluation.
   b) Work to build and become the hub of information relating to the revaluation – make it the "Go To" place for information in an attractive format similar to what consumers see on an iPad or Tablet, something with a format that focuses on the key "apps" of information that can be selected instead of the current heavy text/link-based structure. This is somewhat being addressed – as an example – with the top portion of the www.meckconnect.org site.

16) **Construct an Effective Social Media Strategy -** The actual communications plan may have been more robust than what CSS has received, but when we read what's reported on County planning documents that "Sept. 2010: Went live with special website – reval.charmeck.org – with full explanation about why revaluation is conducted. Site included frequently asked questions, special aerial maps, link to Real Estate Look-up and more," the main concern is that there appeared to be a one-way approach to pushing out information of note. So the organization needs to be proactive in addressing social media postings such as by using **2-way** Twitter accounts to engage customers with complaints (@AskMeckReval) as well as the one-way push communications. Such communication vehicles, social media monitoring, and more 2-way engagement need to be effectively utilized as a part of the strategy.

17) **Always Ensure the Human Element is a Part of Communications -** Communication Plans are not just approaches for sharing information via multiple mediums. Consider the expert quoted in *The New York Times* story about the fallout from the BP oil spill, "You can't win the hearts and minds of people by solely emphasizing science," he said. "**You need to show a concern for the people and their needs.**"

   a) The emphasis in the communications materials made available to CSS for review was on how advanced was the technology. What was missing from what we reviewed was a focus on how the reval might impact real people who are struggling in a weak economy. There appears to be very little compassion expressed.

18) **Make a Plan That Continues Through the Revaluation –** When reviewing the Communication Planning documents, it appears that most Communications-related activities were wrapped up by February 2011. This is just after the initial wave of notices of value were sent but well before formal appeals started. In June, there was a news release about the BER getting ready to start, and starting in the summer, they did begin to send monthly updates of the number of appeals, values reduced, etc. But this was a one-way push of data to media based on basic volume information being provided by the Assessor's Office.

a) The Plan should continue through the process, not just until the process is launched with occasional updates on basic statistics. This would allow the County to maintain some control over messaging as a part of a proactive strategy. It should be a 2-way strategy that incorporates the Voice of the Customer (from the media, as engaged via social media, and from internal Assessor's Office customer satisfaction data) and internal Office operational data.

19) **Ensure Future Customer Communications and Meetings Well-Exceed Requirements** – It appears that the County did what was required by law in terms of conducting multiple community meetings prior to the revaluation; however, Pearson's Appraisal Services surveys obtained during their 2012 citizen forums noted that 85% of attendees to the forums did not feel that the Public Relations/Information was adequate. Therefore, we can surmise that most of the most passionate taxpayers conveying concerns did not feel well-informed even though there were multiple meetings and communications preceding the revaluation. For future revaluations, we need to look at legal requirements for taxpayer communications and meetings as the bare minimum, and work to ensure that the community input portion of the strategy is based on the overall communications strategy and goals rather than legal requirements. There will be a much greater public and media focus on pre-revaluation communications in the next reval, so that needs to be considered in the future strategy.

20) **Have a Plan Today** – There needs to be a Communication Plan today for what is currently going on with the Assessor's Office and the Revaluation. We are not aware of a Communication Plan in place; although Mr. Shields is the current point person, many of the other points in this evaluation do not appear to be getting addressed.

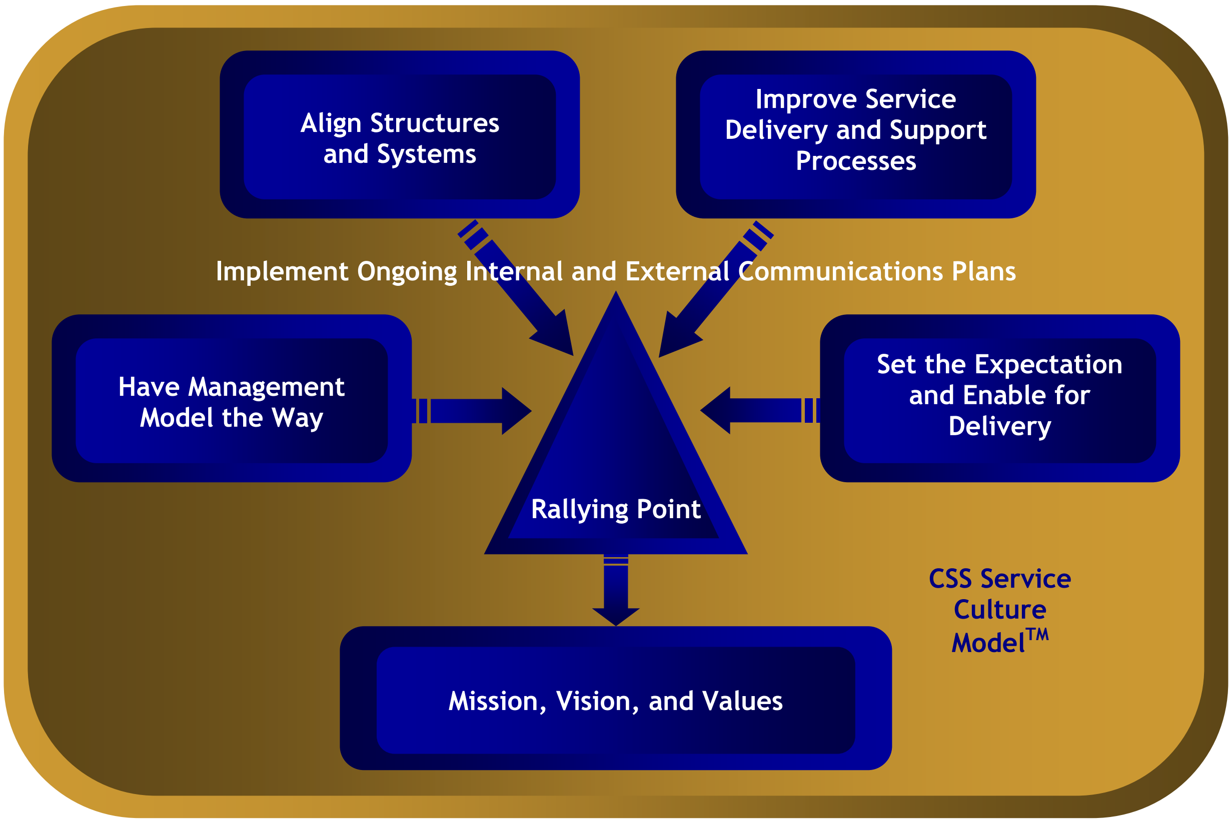
Appendix

Appendix

- CSS Service Culture Model
- Inventory of Data Sources for the Engagement
- Assessor’s Office Mission, Vision, and Values
- Midstream Changes
- Employees Climate Survey
- Assessor’s Office Work Plan
- Appeals Website Review
- Revaluation Planning Timeline for Key Public Discussions (Original)
- Chart of Changes
- Assessor’s Office Data Analysis of Pearson’s Forms from the 2012 Citizen Forums
- 311 Call Volumes
- Staffing Trends for the Assessor’s Office
- Appeal Volumes
- 2011 Reappraisal Counties
- Goals for Management Team Building
- Current BER Survey Form
- Interview Questions for Potential New Assessor
- Project Action Plan in Gantt Chart Format

CSS Service Culture Model™ - Overview

The diagram below illustrates the key components involved in any organization successfully and completely focusing on the customer. Note that each component individually is focused on a "Rallying Point" which typically is derived from the organization's Mission or Vision statements. Underlying the entire effort is a comprehensive communications plan that will also be vital to the success of the culture change effort.



This model is used to ensure that the client has a comprehensive approach to customer service including management modeling, incentive programs, organizational structures, service processes, employee reward/recognition systems, employee training, and internal/external communications plans that are all focused on the customer.

The following two pages provide an overview of each of the major components of the CSS Service Culture Model™.

CSS Service Culture Model™ - Descriptions of Components

Mission/Vision/Values

An organization's Mission, Vision, and Values are the consistent foundation, supporting the organization by defining how the people work (values), why they work (mission), and what they work toward (vision). Any culture change needs to be aligned with these aspects of organizational performance.

Rallying Point

A Rallying Point is a near-term - typically 1-3 year - reason to drive the culture change. It's mission-driven and easily understood by all employees. And it's achievable. The Rallying Point could focus on reaching a level of success such as "by 20XX, we will be the best at XYZ." It could also focus everyone in an *Us against the World* mentality such as "we need to do this to avoid a major reduction in workforce." It's motivating and strong in its frequent and consistent message throughout the organization.

Management Models the Way

The easiest way to lose in a culture change effort is for management NOT to "practice what they preach." One key to success is management doing what they expect of others. If they expect employees to work as teams, they need to collaborate with other leaders to solve problems. If they expect employees to share information for the good of the organization, management must be willing to break down the silos that separate departments and divisions. And management must treat employees like they expect employees to treat customers. As a part of this component the following must occur:

- ❖ Management restates the organization's mission, vision, values.
- ❖ Leadership places the customer at the center of the decision-making process, constantly asking "How does this impact/benefit the customer?"
- ❖ The organization focuses on what's best for the customer.
- ❖ Management does what's expected of others, and they promote the Team mentality.

Align Structures and Systems

Structures refers to organizational structures. If a company wants a quick decision-making culture, they need to eliminate hierarchies. If they want more autonomous decision-making, they need to reduce the authorization levels required for approvals of improvements.

Systems in this context refers primarily to incentive systems. The organization needs to measure performance to better performance. One can't objectively reward (or hold accountable) without measures and documented results. These incentive and reward/recognition systems need to reward the behaviors that exhibit the type of culture the organization is trying to foster. If the desired culture is one focused on customer satisfaction and retention but the only rewards are for cost reduction ideas or for length of service, the organization has not aligned its incentives with its desired outcomes. In this aspect of the business, the business should:

- ❖ Assess its organizational structure to ensure it's customer-oriented rather than functionally-oriented.
- ❖ Align organizational, functional, and individual goals.
- ❖ Ensure incentives target retention and customer satisfaction.
- ❖ Put a premium on <u>performance</u> measurement rather than purely production measurement.

CSS Service Culture Model™ - Descriptions of Components (cont'd)

Improve Service Delivery and Support Processes

An organization can have employees with Disney attitudes and services at benchmark quality, but if the customer must wait an hour to park or they have to provide the same demographic information every time they talk with an employee over the phone, then their satisfaction will be diminished because of the service processes.

An organization desiring a particular culture has to provide service processes that make it simple for employees to deliver service in a way consistent with the culture. And the processes that the customer uses to inquire, purchase, and use the services must be developed with that similar cultural orientation as a basis. The organization should strive to:

- ❖ Understand that it's Attitude, <u>Process</u>, and Product that determine customer satisfaction.
- ❖ Create automated and standardized processes wherever possible.
- ❖ Adopt the Customer-Focused Maxims of Simplicity and Speed.

Set the Expectation and Enable for Delivery

For employees to exhibit desired behaviors, they need to know what behaviors are expected. It sounds simplistic, but many organizations only specify what they expect when they see a behavior contrary to what management wants; then management reprimands the employee for the behavior. Management should be clear and repetitious with expectations, empower employees to do what's in line with the desired culture, and train staff to equip them with the skills to be successful. In summary, management needs to:

- ❖ Set the expectations for focus, behavior, and performance.
- ❖ Enable employees by equipping with authority, responsibility, systems, and training.
- ❖ Measure, redirect, and reinforce.

Inventory of Data Sources for the Engagement

Noted below is a table to show much of the sources of information accessed and reviewed as a part of this study. It is sorted by "Category."

#	Method	Category	Inventory of Data/Information Collection
1	Interviews	Voice of the Customer (VOC)	Pearson's Appraisal Services
2	Interviews	Voice of the Customer (VOC)	BOCC Member Interviews
3	Interviews	Voice of the Customer (VOC)	4 Focus Groups
4	Review/Analysis	Voice of the Customer (VOC)	Operations Checkbox and Counter Survey Data
5	Review/Analysis	Voice of the Customer (VOC)	311 Customer Comments from Emerald
6	Review/Analysis	Voice of the Customer (VOC)	311 CSR Comments and 311 Recommendations
7	Review/Analysis	Voice of the Customer (VOC)	Review of Pearson's 6 Citizen Forums - Audio Files
8	Review/Analysis	Voice of the Customer (VOC)	Review of Forms of Taxpayers Completed for Pearson's 6 Citizen Forums
9	Review/Analysis	Voice of the Customer (VOC)	Data Analysis of Forms of Taxpayers Completed for Pearson's 6 Citizen Forums
10	Review/Analysis	Voice of the Customer (VOC)	FY10 Mail Insert Surveys.xls
11	Review/Analysis	Voice of the Customer (VOC)	FY11 - Customer Feedback Data.xlsx
12	Review/Analysis	Voice of the Customer (VOC)	FY12 - Customer Feedback - Counter-Email_2012.xlsx
13	Review/Analysis	Voice of the Customer (VOC)	2012 Audit Survey - Rating Table.xlsx
14	Interviews	Culture/CS	AO Managers
15	Interviews	Culture/CS	Broad-based AO Management
16	Interviews	Culture/CS	Appraisers
17	Interviews	Culture/CS	AO Staff - Site Visit
18	Interviews	Culture/CS	Individual AO Leaders
19	Review/Analysis	Culture/CS	Review of Pearson's Assessment - Presentation to the Board
20	Review/Analysis	Culture/CS	AO Mission, Vision, Values Statements
21	Review/Analysis	Culture/CS	Employee Climate Surveys - FY 2010
22	Review/Analysis	Culture/CS	Employee Climate Surveys - FY 2011
23	Review/Analysis	Culture/CS	Employee Climate Surveys - FY 2012
24	Review/Analysis	Culture/CS	Mid-Stream Analysis
25	Review/Analysis	Culture/CS	Description of any incentive or reward/recognition systems relating to customer service or satisfaction.
26	Review/Analysis	Culture/CS	Samples of staff performance evaluations, noting anything that relates to customer service or satisfaction.
27	Review/Analysis	Customer Communications	2011 - Appeal Receipt Postcards
28	Review/Analysis	Customer Communications	2011 - Informal Decision Notice - Rev 2012
29	Review/Analysis	Customer Communications	2011 - Informal Decision Notice

30	Review/Analysis	Customer Communications	2011 – NOV
31	Review/Analysis	Customer Communications	2011 - Rules of Procedure
32	Review/Analysis	Customer Communications	2011 - NOV – Reval
33	Review/Analysis	Customer Communications	2012 - Appeal Receipt Postcards
34	Review/Analysis	Customer Communications	2012 - BER Decision Letter
35	Review/Analysis	Customer Communications	2012 - BER Hearing Untimely
36	Review/Analysis	Customer Communications	2012 – NOV
37	Review/Analysis	Customer Communications	2012 - Rules of Procedure
38	Review/Analysis	Customer Communications	2012 - BER Hearing Notice
39	Review/Analysis	Customer Communications	Reval website review
40	Interviews	Communications - Planning	BSSA-PI
41	Review/Analysis	Communications - Planning	Board Bulletin Article
42	Review/Analysis	Evaluation Document	Manager's Report - Revaluation and Appeals Process 3-20-12
43	Review/Analysis	Metrics – Performance	AO Workplan - FY 2010
44	Review/Analysis	Metrics – Performance	AO Workplan - FY 2011
45	Review/Analysis	Metrics – Performance	AO Workplan - FY 2012
46	Review/Analysis	Org Structure	Organizational Chart
47	Review/Analysis	Planning Documents	311 Planning Meeting
48	Review/Analysis	Planning Documents	Revaluation Timeline
49	Review/Analysis	Planning Documents	2011 Action Plan Summary
50	Review/Analysis	Planning Documents	2011 Reval Sales Data - BOCC
51	Review/Analysis	Planning Documents	Countywide
52	Review/Analysis	Planning Documents	Reval Info-Ops
53	Interviews	Process Review	311
54	Interviews	Process Review	Interviews with 7 BER Members
55	Observation	Process Review	Observations of 4 BER Meetings
56	Review/Analysis	Process Review	Review http://reval.charmeck.org
57	Review/Analysis	Workload Assessment	2011 Reappraisal Counties
58	Review/Analysis	Workload Assessment	311 Mix of FCR v. Transfers
59	Review/Analysis	Workload Assessment	AST Call Volumes (and other AO Call Volumes)
60	Review/Analysis	Workload Assessment	311 Call Volumes
61	Review/Analysis	Workload Assessment	2011 Appeal Summary - Informal.xls
62	Review/Analysis	Workload Assessment	2011 Appeal Summary - BERI.xls
63	Review/Analysis	Workload Assessment	Responsibility reports noting the number of worked hours and/or FTEs in the Assessor's Office.

Assessor's Office Vision Statement and Core Values

Vision Statement:

To be recognized for providing fair, clear, and accurate assessment services to assist local government in serving the community.

We accomplish this by being a skilled, knowledgeable, and informed team, with integrated and reliable technology and work processes, making this a great place to work.

Core Values:

- **Trustworthy** - We earn and deserve the trust and confidence of others by being respectful, honest, and timely.
- **Timely** - Our actions and communications are dependable and reliable, and occur as expected.
- **Open** - We welcome ideas and suggestions about our organization or ourselves, and we proactively share information with others.
- **Clear** - Our communications are easily understood.
- **Knowledgeable** - We are well-trained in procedures and policies, well-informed, and can effectively apply that information.

Midstream Activities

This is a listing of events, issues, and improvements that have occurred, primarily in 2011-2012, as a part of or in response to the 2011 Revaluation and appeals. This was provided by Assessor's Office personnel.

Date	Events, Issues, Improvements (per Assessor's Office Personnel)
11/15/2010	- Reval website launched
2/14/2011	- 1st mailing - reval notices - approximately 300,000 residential
2/14/2011	- Reval website redesigned to support citizen property review, appeal prep
2/14/2011	- Manual counting of appeals required before scanning for feedback for media and county PS&I, delays scanning and sorting, not done in subsequent years
Feb. 2011	- Go Live with NCPTS Appeal module, all is working with exception of new owner nugget, address corrections & Tax Rep info. This was a new process for the appraisal staff and the rest of the AO, and the associated learning curve and functionality or lack thereof had to be addressed.
3/1/2011	- 6000 appeals had been scanned in and the plan was to train the appraisers and then they would do Triage from within NCPTS. This too was a new process for the appraisal staff and deemed to be inefficient. The simplest (and historic) way to perform the "triage" aspect was to go through the paper documentation and sort it primarily to get the "no changes" identified to be keyed so notices could go out and the BER process begin.
	- REI Management decided that the appraisers should do Triage from the paper copies – then there was a big process change whereupon the boxes were stacked around Real Property and the training was delayed until May. REI staff combined and sorted the approximately 40,000 appeal documents in parcel order. Colored paper with metrics of stack containers stacked in REI Conference room and Empty office space in REI. First Informal Decision Notices were sent in June 2011. The triage process has always been done with the paper documents, and REI was not consulted other than making the request that the documentation be in parcel order. The documentation was sorted in date order by the type the appeal was received in i.e. fax, mail, email, etc. This created a huge delay in getting the documentation in a format that the REI could effectively work with.
3/24/2011	- 2nd mailing - reval notices approximately 60,000 commercial, balance of residential
4/19/2011	- Mgmt deadline to have all appeals entered. Required enhancement to software to mass enter and required multiple touching of documents and handoffs but did allow deadline to be met.
April 2011	- Printed field packets for appraisers, not done since
Around April 2011	- OPS staff reviewed and data entered all appeals that were created with TR's and entered, as a separate process after creation
Around April 2011	- April of 2011 to June or July 2011 - Bug in appeal updates led to 10-15% of appeals with unknown address or other unusual issues – led to having to reformat the correspondence extract to use appellant field; led to staff having to do lots of address QA. This wasn't apparent in testing because the appeals were originally created with the proper address. For only some situations did the address get messed up if any part of the appeal was updated (even if there was any activity on the address). It took a couple of months after the team started creating appeals before any were modified and a few weeks after that to detect the problem…Farragut quickly fixed the bug and was able to fix some of the data fairly quickly, but there were lingering occurrences of appeals with bad addresses.
5/2/2011	- Rules of Procedure – 2011
Summer 2011	- Appeals put in banker boxes in BPP conf room for book "0" and REI conference room for "1" and down REI hall and meeting space for "2"…. Continuous filing / process for 2012 is to file in filing cabinets in OPS by Scanner/creator of appeals to be held until BER staff is ready to collect. (no informal process for 2012)

8/1/2011	- For the first few weeks, negotiated Values were allowed. Then a concern was raised that perhaps some appraisers were really submitting low appraisals just to get a negotiated value. That resulted In a decision to stop all negotiated values.
8/1/2011	– Admin staff started off copying all the BER appeal doc and loading it to SharePoint for view by BER members, but none of them were reviewing it ahead of time. This is an incredibly time consuming task; the appeals paperwork is already loaded into NCPTS, and Admin staff had to print (most of it) from NCPTS so it could be uploaded to a SharePoint site for the BER members to view it well in advance of the meetings. We learned later, only 1 out of 15 BER members ever actually viewed it. There were also problems with the SharePoint site not working properly which caused issues and delays. (This task couldn't be accomplished if the appraiser didn't turn in the paperwork on time).
8/1/2011	- Hearing notices were only sent 30 days ahead of time and Appraisers had a very short time for review – I don't remember all the painful details.
8/23/2011	- Began 2011 BER appeals
10/3/2011	- Rules of Procedure - 2011 revision
November 2011	- OPS realizes LR address changes aren't updated to appeal, only A-pro. Created process to address
11/27/2011	- First group of Untimely appeals heard by BER; entered into AssessPro but scanned to Abstract created confusion of where paperwork was and was confusing process to not create an appeal for an untimely appeal
12/1/2011	- OTC no longer supports AO in researching check payees, pushes rp to AO to look up check in OTC database; slows down BER keying
1/27/2012	- Dates of adjournment for Informal Decision letters say June 30 with no year; decision by Assessor to allow that group of appeals to be considered timely after deadline on form
2/1/2012	- Users unilaterally decided to start making mass authorization updates (due to huge numbers of refunds), but the system really didn't work that way causing a few dozen refunds to be missed – more manual interventions in the special folder
3/15/2012	- Appeal defense deadline relaxed - SharePoint site abandoned?
4/16/2012	- Appeals Team Formed: appeals line, appeal proxy mail box, dedicated staff, Appeals website
5/1/2012	– May 2012 Bug in that initially refund report stopped picking up interest after the appeal was closed, and we had to make manual reports to report that interest in May after the bug was fixed in March (special folder). This wasn't readily apparent in the first testing because the appeals with refunds weren't closed yet.
5/7/2012	- Rules of Procedure - 2011-12
Summer 2012	- Management dictated that values need to the adjusted for SFYI; needed CE from Farragut to unbill, correct and rebill, list of 7000 +/- not blocked from billing and spiked customer service escalations
8/1/2012	- Decision to schedule untimely appeals for BER hearings to accept
9/1/2012	- 2012 bills incorrect: override valuation data from AssessPro 2011 database was not transferred to AssessPro 2012 database correctly prior to update of ncpts2012 abstract, and the bill that was generated was incorrect. Affected approx 50 +/- bills
10/25/2012	- Completed 2011 BER appeals
12/4/2012	- For 2012 Untimely appeals given opportunity to present their untimely reason
12/26/2012	- OPS received list from for bills that didn't match AssessPro. Analyzed and issued corrections for increases/refunds

Additional Comments:

- LR Merge no longer effective for updates in values.
- LR interface does still update appeal values and abstract values before an abstract is billed. It is after billing that the job does not try to do adjustments. We had a big requirements session last year but ultimately decided there are a lot of risks to trying to do that.
  - Also it had stopped picking up the BER staff recommendation and recommended values in the appeal only automatically after Billing after Jan 1 of the next year (which was Jan 2012). This may have been fixed but we never went back and tried to start using that again because the new process was working so well and it would cost just as much of our IT person's time to run it every week as for our staff to do what she was doing (and with higher quality).
- Billing issues from appeals not resolved at end of year was a huge issue for incorrect bills based on appeals. Calls came in from appeals line.
- Until the last few months, scheduling cases for BER dockets gave little consideration to taxpayers or representatives with appeals on multiple parcels, often creating numerous hearing dates over many months. This generated many complaints to both the A.O. and - more important, ultimately - to the BOCC. When Kim Horton took over this responsibility, much more attention was given to "themeing" a BER docket based on location, property types and owners/representatives. This has been of benefit to both the BER and the citizens.
- CCS's bungle of the 2012 BER appeal receipt post cards, which went out with details for properties not owned by the appellants. Although letters of explanation and apology were later issued by CCS, it was another "black eye" for the Assessor's Office as far as the public and County leadership were concerned.

Employee Climate Survey – Assessor's Office (2010-12)

NOTE: Climate Surveys take place in the spring of each calendar year.

	AO FY12	AO FY11	AO FY10	LUE FY12	County FY12
Accessibility to Information					
Supervisor clearly communicates his or her expectations of my job.2	88%	80%	84%	94%	90%
Supervisor clearly communicates my performance goals.	86%	80%	84%	91%	88%
I have electronic access to the information I need to do my job well.	78%	97%	*	90%	91%
Supervisor informs me about management decisions that relate to my job.	76%	70%	76%	88%	86%
Average Score:3	82%	82%	–	91%	89%
Development					
Have an individual development plan (IDP).1	94%	90%	86%	92%	82%
Supervisor supports my participation in professional development opportunities.	88%	76%	80%	92%	92%
Supervisor annually assesses progress on my individual development plan.1	87%	96%	97%	94%	93%
Supervisor provides sufficient feedback regarding my performance.	82%	83%	79%	90%	87%
Supervisor provides timely feedback about my performance.	82%	83%	80%	89%	85%
Average Score:	87%	86%	84%	92%	88%
Diversity Perception					
Staff in my division reflects diversity (e.g. backgrounds, values and beliefs).	96%	83%	82%	94%	93%
Employees in my division respect the diversity that exists among each other.	88%	73%	*	92%	91%
Supervisor effectively manages diverse work teams (e.g. backgrounds, values and beliefs).	87%	83%	74%	92%	89%
Average Score:3	90%	80%	–	93%	91%
Motivation & Satisfaction					
Supervisor treats me with respect.	94%	79%	84%	95%	93%
Co-workers are respectful of each other.	92%	87%	*	91%	88%
Supervisor provides flexibility to balance work and personal life.	92%	77%	83%	95%	91%
I am able to openly communicate concerns to my supervisor.	88%	71%	*	91%	86%
Co-workers willing to assist each other.	85%	84%	85%	89%	89%
Supervisor treats me fairly.	84%	70%	76%	93%	90%
Recommend County as a good place to work.	83%	74%	76%	89%	90%
Supervisor encourages an open exchange of ideas.	83%	82%	78%	91%	87%
Supervisor encourages creative thinking.	82%	82%	79%	90%	87%
Most days I feel good about coming to work.	81%	81%	70%	88%	85%
Supervisor acknowledges my achievements.	78%	79%	73%	88%	86%
Mecklenburg County values employees.	67%	55%	51%	80%	76%
Average Score:3	84%	77%	–	90%	87%

Assessor's Office Work Plan - Customer/Stakeholder Satisfaction

The following notes overall Assessor's Office satisfaction scores across all service lines over the prior 3 Fiscal Years versus annual targets.

Outcome	Measure	Calculation	Annual Target	Threshold	Successful	Exemplary	FY10	FY11	FY12
Increased Service Value	Satisfaction with Composite Assessor's Office Services	Average score on four point scale	80%	60%	80-88%	89%	86.7%	80.4%	91.9%

Appeals Website Review

CSS had one of our best web mystery shoppers conduct a cursory evaluation of the current County website to gain brief observations about the experience and some tactical suggestions. The shopper was provided three (3) questions to consider. Results are noted below:

Question 1 - How do you verify that the information on your home (square footage, # bedrooms, types of siding, etc.) is correct?

Observations

The process of finding an answer to Question #1 took some time. There's a lot of verbiage on the initial page where I began my search. I had to read through much of the page to locate the link for the Real Estate Lookup tool. There were inconsistencies with the spacing between sections on the starting page. The Real Estate Lookup loaded quickly. A new window opened for the Real Estate Lookup Tool - it looked nothing like the Mecklenburg County Assessor's Office page. There were no consistencies between these two pages. The Real Estate Lookup page also had a lot of verbiage on the main screen. The column on the left of the Real Estate Lookup page was easy to use, and the information loaded quickly.

Suggestions

On the very first screen, remove or shorten the space gaps between the Property Characteristics opening paragraph and the numbered steps listed below. Due to how the page opened on my screen, it looked like there was no more information after the initial paragraph. Spacing between sections was not consistent on this page. Put the link for Real Estate Lookup with the paragraph that describes Real Estate Lookup. I had to scroll to the lower part of the page to find the link.

Regarding the Real Estate Lookup page, it would be helpful to provide a "key". There is information listed on this page that I don't understand. For instance, under "Grade" the value of "Good 04" is listed. The general public may not understand what that means.

Put a link to appeal the value of your home by the value of your home data.

Question 2 - How do you appeal the value of your home?

Observations

The pages on the Mecklenburg County Assessor's office look fairly consistent between pages, although the column on the left side of the page looks different than the column on the right side of the page. The fonts appear to be different. Similar situation, the pages have a lot of verbiage. It takes awhile to read through the text and determine what you are trying to locate. All of the pages loaded quickly. The PDF file, "Real Property Appeal Request" did not have a consistent look with the Assessor's Office website. The PDF file did appear to contain all of the necessary information to file an appeal.

Suggestions

There were a lot of words on the Assessor's Office originating sites - too much to read through. Bold the headings and include an option to click on the headings to read a description. The amount of text is overwhelming; it was difficult to quickly find answers due to the amount of text.

Question 3 - If your first appeal is rejected, what are other steps you can take?

Observations

The pages have a consistent look. For the third question there was still a lot of reading to determine the next step to find an answer to my question. I did note on the FAQ page that in the right column there was a link to the email address of the Appeals Support Team. That was easy to see and access had I needed to use it. Again, the right column looks different from the left column. The page doesn't look balanced. The first piece of information on the Appeals – FAQ page was a link for 2011 Appeals – FAQ. It would be helpful if the most current information (2012) were at the top of the page.

Suggestions

The data should be more consistent on this matter from page to page. As I read the information, there seemed to be conflicting information regarding whether or not you have any options if your original appeal is rejected. The wording makes the process seem difficult for the general public.

Move the link for 2011 Appeals – Frequently Asked Questions to the bottom of the page, make the current (year) information easiest to access.

Overall Summary

- The site needs much more consistency between pages
- There needs to be less verbiage (the amount of text is overwhelming); it needs to have more of the look/feel like technology of today (fewer links, more of an icon-based flow)
- There should be more clarity of terminology (i.e., grade, good 04); the wording makes the process seem difficult.
- The site needs to be tested for consistency. There seemed to be conflicting information regarding whether or not you have any options if your original appeal is rejected.

Revaluation Planning Timeline for Key Public Discussions (Original)

January 1, 2011	Effective Date of the Revaluation
January 3, 2011	City of Charlotte City Council Meeting (CMGC)
January 5, 2011	District 5 Public Meeting (Alexander Graham Middle School)
January 10, 2011	District 1 Public Meeting – Canceled due to inclement weather
January 13, 2011	Speak Out Charlotte Revaluation Meeting
January 18, 2011	Rescheduled District 1 Public Meeting (Cornelius)
January 20, 2011	District 2 Public Meeting (Winget Park Elementary)
January 24, 2011	Matthews Town Board Meeting (Matthews)
January 27, 2011	Ballantyne Public Meeting (Fairway Ballroom at the Ballantyne Hotel)
February 1, 2011	Presentation of Residential Valuation to County Commission
February 4, 2011	Proposed date to mail Residential Notices of Value
March 1, 2011	Presentation of Commercial Valuation to County Commission
March 4, 2011	Proposed date to mail Commercial Notices of Value
April 1 – May 1, 2011	Convention of the Board of Equalization and Review will occur between these dates
June 2011	County Commission and Municipal Board set tax rates prior to July 1st.
July 1, 2011	Adjournment Date of Board of Equalization and Review – Last day to file an appeal
December 1, 2011	Expected date to complete Appeals - Appeals filed before adjournment date will continue to be heard through 2011 until complete.

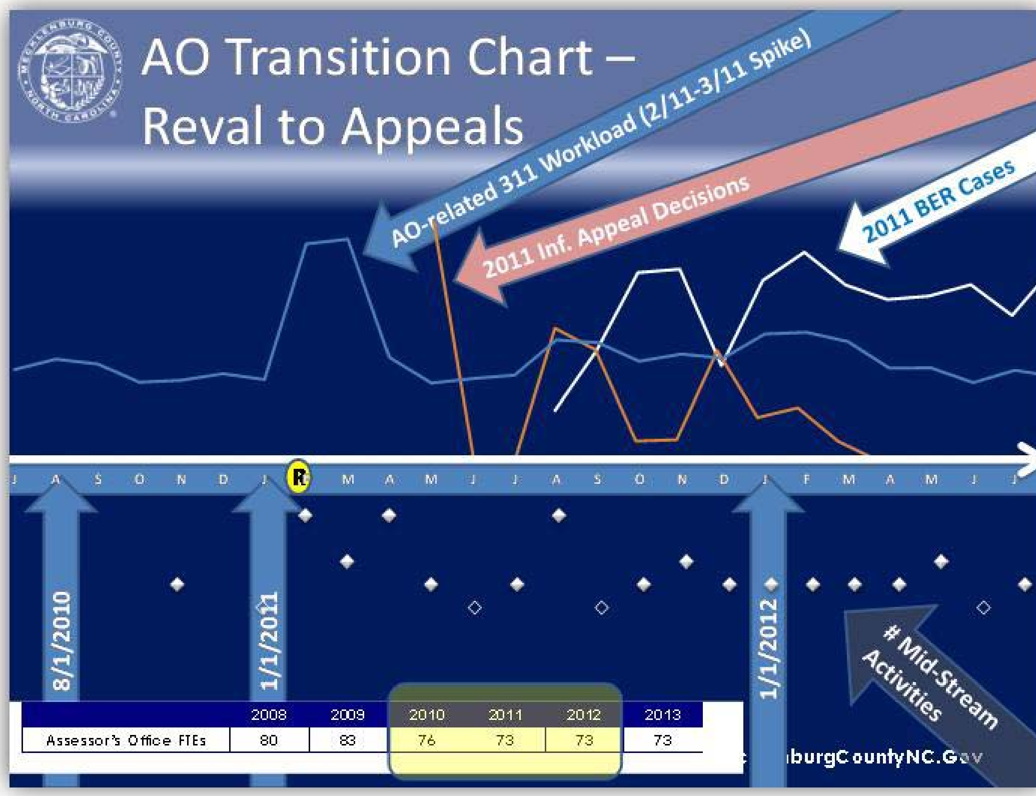
AO Transition Chart – Reval to Appeals

The following chart gives an insight into what was going on from a workload, event, issue, and staffing perspective leading up to the residential notices of value being sent (Note the Yellow "R") in early 2011 and the appeals and other processes that followed.

Since CSS didn't have access to detailed data on call and walk-in volumes for the AO, we utilized CharMeck 311 volumes that related to the Assessor's Office as a gauge in the blue line. Notice the immediate spike in volumes in February/March 2011 after the notices went out, and then another small but continuous change upward in August/September 2011 when property tax bills were sent. Informal appeal decisions (red line) were first sent in May 2011, with another spike in August. BER cases started in August with spikes in October, November, and into most of 2012.

At the same time, a series of events (such as the Notices of Values being released), issues (such as documents needing to being re-sorted), and improvements (such as the creation of the Appeals Support Team in April 2012) are noted below the line (white diamonds). The closer the diamond is to the timeline, the more events/issues/improvements that took place that month.

Finally, staffing (as noted at the bottom of the graphic) decreased from 2009 to 2011; at the same time (and in response to lower staffing), the department reorganized to a more functional structure from its previous service-line focus. So drops in staffing and a reorganization coincided with increases revaluation and appeals processing.



Assessor's Office Data Analysis of Pearson's Forms from the 2012 Citizen Forums

The following data was taken from the forms provided by Pearson's Appraisal Services and completed by attendees of the 2012 Citizen Forums.

District No	1	2	3	4	5	6	Total	Percent of Attendees	
# Speakers	44	10	6	6	28	22	116	29.2%	
Primary Reval Concerns								**Percent of Respondents**	
Pri-Accuracy	37	3	2	4	25	18	89	40.8%	
Pri-Percent Increase	**55**	**8**	3	5	31	25	127	58.3%	
Pri-Market Analysis	**55**	5	**5**	**6**	**33**	**30**	**134**	61.5%	
Pri-Equity w/ Similar Properties	**55**	5	3	4	25	26	118	54.1%	
Pri-No Sales in Neighborhood	21	1	3	2	9	11	47	21.6%	
Pri-Appeals Process	36	3	**5**	5	21	14	84	38.5%	
Pri-Public Information	16	0	0	1	5	6	28	12.8%	
Pri-Other	13	0	1	1	5	5	25	11.5%	
Component of Value									
Value-Land	**57**	**4**	1	**5**	**21**	**12**	**100**	45.9%	
Value-Improvements	11	1	1	1	7	9	30	13.8%	
Value-Both	16	3	**3**	2	13	**12**	49	22.5%	
Property Type									
Prop-Residential	**84**	**10**	**7**	**8**	**49**	**43**	**201**	92.2%	
Prop-Commercial	7	0	0	1	0	2	10	4.6%	
Prop-Industrial	1	0	0	0	0	0	1	0.5%	
Prop-Vacant Land	4	1	0	0	0	1	6	2.8%	
Prop -Other	0	0	0	0	0	0	0	0.0%	
Property Record Card Information									
PRC-Reviewed	79	9	4	8	40	32	172	78.9%	
PRC-Correct	52	3	4	3	18	13	93	42.7%	
PRC-Incorrect	17	5	0	2	19	16	59	27.1%	

District No	1	2	3	4	5	6	Total	Percent of Attendees	
Public Information Process									
PI-Attended Public Info Session?	63	2	1	3	20	12	101	46.3%	
Rating of Public Information:									**Excl. "No Opinion"**
PI-Poor	76	5	3	6	28	23	141	64.7%	**85% - This matches the figure PAS used.**
PI-Adequate	5	2	1	1	8	2	19	8.7%	**11%**
PI-Good	0	1	0	0	0	5	6	2.8%	**4%**
PI-NoOpinion	7	3	2	0	6	10	28	12.8%	
Information Sources:									
Info-Newspaper	28	**6**	1	1	**28**	11	**75**	34.4%	
Info-Website	26	2	**3**	**4**	16	11	62	28.4%	
Info-LocalTV	29	3	**3**	3	16	**15**	69	31.7%	
Info-Family-Friends	20	2	2	3	14	5	46	21.1%	
Info-Presentations	**31**	2	1	0	8	8	50	22.9%	
Info-Unaware	14	4	2	0	7	6	33	15.1%	
Info-Other	8	0	0	1	2	1	12	5.5%	
Appeal Experience									
Appealed Property Value	65	10	4	7	42	29	157	72.0%	
Reval Officer Explained Value	16	1	0	0	1	7	25	11.5%	
Notified of Decision	44	8	3	3	31	23	112	51.4%	
Adequate Instructions for Further Options	25	1	0	2	6	13	47	21.6%	
Total Attending	170	20	17	17	76	97	397		
Total Responses	96	11	7	9	49	46	218		

311 Call Volumes

Totals by Fiscal Year (July 1 – June 30)

Calls Answered based on Category Code entered	FY11			FY 12			Jul - Feb FY 13		Jul - Feb FY 12
Total Tax Office	**207,903**		**Total Tax Office**	**212,949**		**Total Tax Office**	**125,073**		**147,809**
2700 - Tax Office	**184,775**		**2700 - Tax Office**	**188,255**		2700 - Tax Office	**113,866**		**129,787**
2705 - Tax Billing Inquiry	**23,727**		2705 - Tax Billing Inquiry	**35,021**		2705 - Tax Billing Inquiry	**27,826**		**23,914**
2710 - Other	**13,418**		2710 - Other	**10,604**		2710 - Other	**8,786**		**7,274**
2715 - Real/Personal Property Inquiries	**8,815**		2715 - Real/Personal Property Inquiries	**6,886**		2715 - Real/Personal Property Inquiries	**5,684**		**5,546**
2720 - Revaluation	**6,546**		2720 - Revaluation	**589**		2720 - Revaluation	**627**		**250**
2755 - Collections	**15,435**		2755 - Collections	**13,608**		2755 - Collections	**6,752**		**8,780**
2760 - Payment and Balance Due	**80,629**		2760 - Payment and Balance Due	**75,633**		2760 - Payment and Balance Due	**39,943**		**52,072**
2725 - Exclusions and Exemptions	**3,413**		2725 - Exclusions and Exemptions	**3,580**		2725 - Exclusions and Exemptions	**1,837**		**2,446**
2750 - Assessment/Value	**7,137**		2750 - Assessment/Value	**12,223**		2750 - Assessment/Value	**5,766**		**8,572**
2730 - Prorations and Refunds	**7,884**		2730 - Prorations and Refunds	**9,043**		2730 - Prorations and Refunds	**5,810**		**6,119**
2745 - Registration Block	**4,300**		2745 - Registration Block	**5,293**		2745 - Registration Block	**2,949**		**3,034**
3800 - Business Tax	**23,128**		**3800 - Business Tax**	**24,694**		**3800 - Business Tax**	**11,207**		**18,022**

Totals by Month

Calls Answered based on Category Code entered	10-Jul	10-Aug	10-Sep	10-Oct	10-Nov	10-Dec	11-Jan	11-Feb	11-Mar	11-Apr	11-May	11-Jun	FY11
Total Tax Office	**13,337**	**15,900**	**14,863**	**12,938**	**14,702**	**18,080**	**17,131**	**25,007**	**24,992**	**16,334**	**15,328**	**19,291**	**207,903**
# of Transfers - Tax Office	**3,733**	**5,159**	**3,996**	**3,352**	**4,046**	**4,574**	**4,066**	**6,284**	**6,453**	**4,653**	**4,705**	**6,893**	**57,914**
2700 - Tax Office	**11,073**	**12,469**	**12,819**	**11,334**	**12,690**	**16,722**	**15,954**	**23,672**	**23,423**	**15,036**	**13,636**	**15,947**	**184,775**
2705 - Tax Billing Inquiry	438	1,178	1,684	1,564	1,636	2,001	2,197	2,643	2,802	2,401	2,227	2,956	**23,727**
2710 - Other	865	959	933	832	906	1,251	1,275	1,883	1,683	1,071	906	854	**13,418**
2715 - Real/Personal Property Inquiries	535	909	981	651	673	732	687	938	897	657	556	599	**8,815**
2720 - Revaluation								2,507	2,821	735	228	255	**6,546**
2755 - Collections	449	465	607	581	586	1,078	1,014	2,273	2,047	1,751	1,801	2,783	**15,435**
2760 - Payment and Balance Due	6,069	5,643	5,535	5,131	6,201	8,111	7,853	9,073	9,282	6,116	5,351	6,264	**80,629**
2750 - Assessment/Value	611	716	589	483	444	531	514	915	813	490	453	578	**7,137**
2730 - Prorations and Refunds	933	707	642	637	704	720	639	758	703	492	518	431	**7,884**
2745 - Registration Block	361	323	234	261	300	286	315	581	622	393	374	250	**4,300**
3800 - Business Tax	**2,264**	**3,431**	**2,044**	**1,604**	**2,012**	**1,358**	**1,177**	**1,335**	**1,569**	**1,298**	**1,692**	**3,344**	**23,128**

Calls Answered based on Category Code entered	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	FY 12
Total Tax Office	**13,376**	**19,326**	**18,898**	**16,126**	**16,982**	**18,142**	**22,919**	**22,040**	**19,957**	**17,926**	**15,237**	**12,020**	**212,949**
# of Transfers - Tax Office	**3,661**	**6,236**	**5,230**	**3,443**	**4,487**	**3,546**	**4,694**	**4,267**	**3,643**	**3,112**	**2,885**	**3,074**	**48,278**
Transfers to AST (704-432-7250)											**281**	**220**	**501**
2700 - Tax Office	**11,140**	**14,539**	**15,982**	**14,481**	**14,736**	**16,927**	**21,234**	**20,748**	**18,627**	**16,483**	**13,706**	**9,652**	**188,255**
2705 - Tax Billing Inquiry	2,248	2,834	2,894	2,916	2,558	3,120	3,906	3,438	3,242	3,311	2,745	1,809	**35,021**
2710 - Other	571	799	967	916	845	934	1,088	1,154	1,055	907	819	549	**10,604**
2715 - Real/Personal Property Inquiries	479	810	809	707	640	603	833	665	601	297	263	179	**6,886**
2720 - Revaluation	32	32	32	33	33	30	29	29	156	70	72	41	**589**
2755 - Collections	2,783	965	836	1,199	692	693	749	863	1,082	1,124	1,240	1,382	**13,608**
2760 - Payment and Balance Due	4,037	4,977	5,321	5,793	5,661	7,456	9,466	9,361	7,945	6,828	5,135	3,653	**75,633**
2725 - Exclusions and Exemptions	185	354	384	191	225	274	506	327	313	304	357	160	**3,580**
2750 - Assessment/Value	702	1202	1199	827	1117	972	1181	1372	1144	1049	869	589	**12,223**
2730 - Prorations and Refunds	732	751	689	713	665	752	899	918	856	700	636	732	**9,043**
2745 - Registration Block	287	262	246	275	279	386	597	702	739	625	560	335	**5,293**
3800 - Business Tax	**2,236**	**4,787**	**2,916**	**1,645**	**2,246**	**1,215**	**1,685**	**1,292**	**1,330**	**1,443**	**1,531**	**2,368**	**24,694**

Calls Answered based on Category Code entered	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Jul - Feb FY 13		Jul - Feb FY 12	
Total Tax Office	**13,155**	**12,677**	**14,879**	**19,104**	**15,125**	**13,772**	**17,765**	**18,596**		**125,073**		**147,809**	
# of Transfers - Tax Office	**2,870**	**2,749**	**3,957**	**4,258**	**3,642**	**2,458**	**3,109**	**3,315**					
Transfers to AST (704-432-7250)	**115**	**102**	**142**	**140**	**202**	**124**	**124**	**78**	**61**		**1,088**		
2700 - Tax Office	**11,740**	**11,524**	**13,529**	**16,709**	**13,423**	**12,896**	**16,596**	**17,449**		**113,866**		**129,787**	
2705 - Tax Billing Inquiry	2,603	2,871	3,461	4,522	3,292	3,147	3,722	4,208		**27,826**		**23,914**	
2710 - Other	1,052	905	1,038	1,083	980	1,056	1,273	1,399		**8,786**		**7,274**	
2715 - Real/Personal Property Inquiries	437	440	761	1,104	768	572	735	867		**5,684**		**5,546**	
2720 - Revaluation	192	156	70	72	41	32	32	32		**627**		**250**	
2755 - Collections	884	772	771	946	752	724	894	1,009		**6,752**		**8,780**	
2760 - Payment and Balance Due	4,080	3,996	4,193	5,489	4,465	4,702	6,335	6,683		**39,943**		**52,072**	
2725 - Exclusions and Exemptions	144	191	212	223	244	153	411	259		**1,837**		**2,446**	
2750 - Assessment/Value	544	536	866	874	871	631	788	656		**5,766**			
2730 - Prorations and Refunds	779	668	721	723	693	672	854	700		**5,810**			
2745 - Registration Block	319	288	279	475	402	367	520	299		**2,949**			
3800 - Business Tax	**1,415**	**1,153**	**1,350**	**2,395**	**1,702**	**876**	**1,169**	**1,147**		**11,207**		**18,022**	

The following 3 pages include additional Assessor's Office-related 311 volume data trends and their impact on overall 311 volumes for FY 2011-2013.

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Tax Office

311 Overall Performance

	Jul 10	Aug 10	Sep 10	Oct 10	Nov 10	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11
Calls Offered	165,223	145,312	124,849	121,988	116,523	111,934	123,047	121,831	128,961	118,718	123,937	135,280
Abandon %	16.95%	11.31%	4.20%	7.59%	7.54%	3.25%	6.62%	6.23%	2.21%	1.42%	1.86%	2.41%
Service Level %	52.19%	55.79%	75.69%	69.84%	70.07%	80.58%	66.44%	63.35%	83.60%	90.53%	88.84%	85.17%

311 Tax Queue calls

	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11
Calls Offered	18,983	18,415	25,561	24,151	16,254	15,795	21,792
Abandon %	2.57%	6.16%	7.33%	2.03%	0.56%	1.61%	2.61%
Service Level %	74.42%	56.17%	50.85%	80.56%	91.42%	87.78%	79.32%

Transfers Previous Fiscal Year:

	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10
# of Transfers - Tax Office	**6,264**	**5,591**	**7,003**	**4,788**	**4,064**	**5,101**	**4,171**	**4,646**	**5,404**	**6,286**	**4,443**	**5,165**
19320 - MECK BizTax	2,246	1,604	2,523	1,233	863	1,488	779	752	1,352	889	852	2,601
19499 - Enforced Collections	957	924	796	694	536	619	601	904	1,009	2,663	1,295	726
19498 - Tax Support Services	1,053	910	1,004	955	1,040	1,142	1,091	1,048	1,143	924	856	710
19490 - Official Payment - Tax	919	686	609	717	540	622	730	1,031	926	797	578	453
19488 - Real Estate Taxes	306	396	468	280	230	264	269	191	242	296	298	280
19489 - Vehicle Tax (Registered Motor Vehicles)	503	462	399	401	335	309	278	192	268	226	196	133
19492 - Land Records	163	260	379	228	185	215	137	132	181	148	137	93
19487 - Individual Personal Property Taxes	81	255	450	130	121	149	84	190	134	180	128	87
19491 - Business Personal Property	36	94	375	150	214	293	202	206	149	163	103	82

Percentage Transfers and Percentage Total Calls:

	Jul 10	Aug 10	Sep 10	Oct 10	Nov 10	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11
% of Transfers	27.99%	32.45%	26.89%	25.91%	27.52%	25.30%	23.73%	25.13%	25.82%	28.49%	30.70%	35.73%
% of Total Calls	8.95%	11.46%	11.57%	10.68%	12.70%	15.53%	13.86%	20.46%	18.42%	13.14%	11.93%	15.41%

Transfers and Category Codes Current Fiscal Year:

	Jul 10	Aug 10	Sep 10	Oct 10	Nov 10	Dec 10	Jan 11	Feb 11	Mar 11	Apr 11	May 11	Jun 11
# of Transfers - Tax Office	**3,733**	**5,159**	**3,996**	**3,352**	**4,046**	**4,574**	**4,066**	**6,284**	**6,453**	**4,653**	**4,705**	**6,893**
19320 - MECK BizTax	1,490	2,369	1,268	1,085	1,373	834	770	902	1,091	851	1,176	2,893
19499 - Enforced Collections	470	497	576	500	583	693	694	1,645	1,398	1,349	1,279	1,426
19488 - Real Estate Taxes	199	360	332	220	242	245	225	653	1,328	676	426	706
19498 - Tax Support Services	631	663	630	597	791	926	1,092	1,286	1,115	712	718	688
19490 - Official Payment - Tax	406	412	439	416	483	614	601	742	749	494	589	623
19489 - Vehicle Tax (Registered Motor Vehicles)	337	234	204	250	237	236	230	228	250	211	193	183
19487 - Individual Personal Property Taxes	47	230	152	69	65	127	70	165	104	63	65	143
19491 - Business Personal Property	68	206	214	83	136	718	254	263	128	186	156	123
19492 - Land Records	85	188	181	132	136	181	130	400	290	111	103	108
Calls Answered based on Category Code entered	**13,337**	**15,900**	**14,863**	**12,938**	**14,702**	**18,080**	**17,131**	**25,007**	**24,992**	**16,334**	**15,328**	**19,291**
2700 - Tax Office	**11,073**	**12,469**	**12,819**	**11,334**	**12,690**	**16,722**	**15,954**	**23,672**	**23,423**	**15,036**	**13,636**	**15,947**
2760 - Payment and Balance Due	6,069	5,643	5,535	5,131	6,201	8,111	7,853	9,073	9,282	6,116	5,351	6,264
2705 - Tax Billing Inquiry	438	1,178	1,684	1,564	1,636	2,001	2,197	2,643	2,802	2,401	2,227	2,956
2755 - Collections	449	465	607	581	586	1,078	1,014	2,273	2,047	1,751	1,801	2,783
2710 - Other	865	959	933	832	906	1,251	1,275	1,883	1,683	1,071	906	854
2715 - Real/Personal Property Inquiries	535	909	981	651	673	732	687	938	897	657	556	599
2750 - Assessment/ Value	611	716	589	483	444	531	514	915	813	490	453	578
2730 - Prorations and Refunds	933	707	642	637	704	720	639	758	703	492	518	431
2720 - Revaluation								2,507	2,821	735	228	255
2790 - Individual Personal Property	170	454	497	231	330	321	242	509	311	205	138	253
2745 - Registration Block	361	323	234	261	300	286	315	581	622	393	374	250
2735 - Phone Tree	40	50	239	336	306	298	236	352	461	23	328	228
2725 - Exclusions and Exemptions	173	303	251	185	149	191	408	515	432	249	356	201
2780 - Business Personal Property	189	415	342	216	231	996	359	439	212	230	181	133
2740 - Ownership Verification	186	279	246	187	185	146	165	211	235	159	171	119
2770 - Employee Locator	44	68	39	39	39	60	45	75	102	64	48	43
2701 - Business Tax (Historical)	10						5					
3800 - Business Tax	**2,264**	**3,431**	**2,044**	**1,604**	**2,012**	**1,358**	**1,177**	**1,335**	**1,569**	**1,298**	**1,692**	**3,344**
3810 - Other	674	880	552	427	469	443	407	439	481	400	497	1,074
3850 - New Business / New License	646	593	571	469	402	376	464	517	640	566	645	1,074
3840 - Payment/Balance Due/License Renewal	780	1,506	656	457	809	376	212	254	301	203	345	887
3820 - Close / Sell Business	65	275	115	152	244	101	53	73	64	45	53	140
3870 - Tax Billing Inquiry	15	78	61	23	35	37	26	27	31	36	62	115
3860 - Attic / Yard Sale	49	42	71	62	26	8	4	18	45	41	81	41
3830 - Penalties or Refunds	35	57	18	14	27	17	11	7	7	7	9	13

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Tax Office

311 Overall Performance

	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12
Calls Offered	135,280	117,741	137,584	123,927	119,869	111,131	106,547	123,665	114,115	122,205	118,981	125,810	88,242
Abandon %	2.41%	2.51%	4.73%	3.99%	3.64%	2.56%	2.84%	4.59%	3.20%	2.44%	2.10%	1.35%	2.50%
Service Level %	85.17%	83.39%	73.75%	75.15%	75.27%	80.37%	78.92%	72.76%	78.09%	86.79%	87.97%	91.69%	84.63%

311 Tax Queue calls

	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12
Calls Offered	21,792	13,397	19,383	18,178	15,862	16,514	16,667	21,534	20,909	18,838	16,976	14,433	11,585
Abandon %	2.61%	2.05%	6.85%	4.83%	3.69%	2.98%	2.42%	4.21%	1.89%	1.47%	0.95%	0.65%	3.10%
Service Level %	79.32%	80.20%	57.44%	61.88%	66.00%	72.90%	73.74%	65.83%	76.67%	88.51%	87.43%	91.76%	80.96%

Percentage Transfers and Percentage Total Calls:

	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12
% of Transfers	32.50%	27.37%	32.27%	27.67%	21.35%	26.42%	19.55%	20.48%	19.36%	18.25%	17.36%	18.93%	25.57%
% of Total Calls	15.40%	10.97%	13.87%	14.64%	12.95%	14.64%	15.76%	17.78%	18.47%	15.57%	14.48%	11.49%	13.14%

Transfers and Category Codes:

	Jun 11	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jun vs. May	Jun 12 vs. Jun 11
# of Transfers - Tax Office	**6,270**	**3,661**	**6,236**	**5,230**	**3,443**	**4,487**	**3,546**	**4,694**	**4,267**	**3,643**	**3,112**	**2,885**	**3,074**	**6.55%**	**-50.97%**
19320 - MECK BizTax	2,893	1,625	3,581	2,147	1,003	1,743	817	1,091	846	779	788	841	1,551	84.42%	-46.39%
19498 - Tax Support Services	688	581	632	632	635	653	939	1,437	1,117	1,038	823	664	498	-25.00%	-27.62%
19499 - Enforced Collections	1,426	447	527	578	471	482	445	602	802	638	632	738	465	-36.99%	-67.39%
19488 - Real Estate Taxes	706	510	822	911	718	1,020	813	951	745	698	483	315	208	-33.97%	-70.54%
19489 - Vehicle Tax (Registered Motor Vehicles)	183	311	257	214	283	252	202	194	297	218	205	147	162	10.20%	-11.48%
19491 - Business Personal Property	123	43	101	290	69	84	82	159	160	70	46	74	70	-5.41%	-43.09%
19487 - Individual Personal Property Taxes	143	43	119	208	70	56	68	68	147	63	39	32	60	87.50%	-58.04%
19492 - Land Records	108	101	197	250	194	197	180	192	153	139	96	74	60	-18.92%	-44.44%
# of Transfers to Official Payment - Tax	**1,364**	**964**	**1,365**	**1,212**	**1,061**	**1,080**	**1,274**	**1,615**	**1,760**	**1,627**	**1,322**	**1,307**	**886**	**-32.21%**	**-35.04%**
19490 - Official Payment - Tax_ 311 Agent Transfer	623	409	439	488	460	424	563	692	838	763	621	634	381	-39.91%	-38.84%
13051 - Official Payment - Tax_ 311 Menu Transfer	741	555	926	724	601	656	711	923	922	864	701	673	505	-24.96%	-31.85%
Calls Answered based on Category Code entered	**19,292**	**13,376**	**19,326**	**18,898**	**16,126**	**16,982**	**18,142**	**22,919**	**22,040**	**19,957**	**17,926**	**15,237**	**12,020**	**-21.11%**	**-37.69%**
2700 - Tax Office	**15,948**	**11,140**	**14,539**	**15,982**	**14,481**	**14,736**	**16,927**	**21,234**	**20,748**	**18,627**	**16,483**	**13,706**	**9,652**	**-29.58%**	**-39.48%**
2760 - Payment and Balance Due	6,264	4,037	4,977	5,321	5,793	5,661	7,456	9,466	9,361	7,945	6,828	5,135	3,653	-28.86%	-41.68%
2705 - Tax Billing Inquiry	2,956	2,248	2,834	2,894	2,916	2,558	3,120	3,906	3,438	3,242	3,311	2,745	1,809	-34.10%	-38.80%
2755 - Collections	2,783	965	836	1,199	692	693	749	863	1,082	1,124	1,240	1,382	1,002	-27.50%	-64.00%
2730 - Prorations and Refunds	431	732	751	689	713	665	752	899	918	856	700	636	732	15.09%	69.84%
2750 - Assessment/ Value	578	702	1,202	1,199	827	1,117	972	1,181	1,372	1,144	1,049	869	589	-32.22%	1.90%
2710 - Other	854	571	799	967	916	845	934	1,088	1,154	1,055	907	819	549	-32.97%	-35.71%
2745 - Registration Block	250	287	262	246	275	279	386	597	702	739	625	560	335	-40.18%	34.00%
2715 - Real/Personal Property Inquiries	600	479	810	809	707	640	603	833	665	601	297	263	179	-31.94%	-70.17%
2725 - Exclusions and Exemptions	201	185	354	384	191	225	274	506	327	313	304	357	160	-55.18%	-20.40%
2780 - Business Personal Property	133	64	217	482	111	154	151	267	319	169	143	168	144	-14.29%	8.27%
2790 - Individual Personal Property	253	163	495	453	215	257	264	386	375	214	131	125	129	3.20%	-49.01%
2740 - Ownership Verification	119	161	182	259	200	178	152	166	163	191	189	162	122	-24.69%	2.52%
2765 - Copy of bill		98	154	328	345	391	490	400	479	458	318	150	100	-33.33%	
2770 - Employee Locator	43	56	89	101	96	83	91	100	135	97	92	88	56	-36.36%	30.23%
2735 - Phone Tree	228	170	232	264	152	334	170	266	66	323	279	175	52	-70.29%	-77.19%
2720 - Revaluation	255	222	345	387	332	656	363	310	192	156	70	72	41	-43.06%	-83.92%
3800 - Business Tax	**3,344**	**2,236**	**4,787**	**2,916**	**1,645**	**2,246**	**1,215**	**1,685**	**1,292**	**1,330**	**1,443**	**1,531**	**2,368**	**54.67%**	**-29.19%**
3835 - Business License Inquiry		787	1,414	799	494	516	359	497	381	464	527	574	1,053	83.45%	
3810 - Other	1,074	393	579	459	307	395	228	284	253	243	258	293	460	57.00%	-57.17%
3840 - Payment/Balance Due/License Renewal	887	473	1,564	832	325	656	224	287	156	128	204	168	299	77.98%	-66.29%
3850 - New Business / New License	1,074	300	345	214	209	204	205	319	294	262	243	258	231	-10.47%	-78.49%
3820 - Close / Sell Business	140	67	336	217	97	222	71	118	68	63	43	38	114	200.00%	-18.57%
3870 - Tax Billing Inquiry	115	103	388	264	92	166	79	87	62	60	49	54	98	81.48%	-14.78%
3860 - Attic / Yard Sale	41	45	46	50	68	24	10	23	18	35	63	65	44	-32.31%	
3880 - Peddlers /Vendors		18	30	22	19	19	18	25	25	43	25	48	27	-43.75%	
3890 - Partial Listing		7	18	9	7	8	3	11	10	12	9	8	19	137.50%	
3825 - Employee Locator		12	26	15	12	20	5	14	12	6	11	13	14	7.69%	
3815 - LLC/Doing Business As		15	12	11	3	6	9	15	9	9	8	7	6	-14.29%	

Tax Office

311 Call Volume

Row Labels	Jul	Aug	Sep	Oct	Nov	Dec	2013 Jan	Feb
Total								
Calls Offered	124,841	129,181	120,700	131,674	115,623	105,311	122,308	109,067
Abandoned %	1.59%	3.00%	3.31%	3.96%	3.98%	2.94%	3.47%	3.03%
ServiceLevel %	89.09%	79.82%	80.53%	75.30%	80.60%	84.87%	81.48%	82.80%
Tax								
Calls Offered	14,017	13,867	16,789	19,745	15,336	14,091	17,399	18,490
Abandoned %	0.96%	2.22%	2.12%	2.33%	2.10%	1.58%	1.58%	1.82%
ServiceLevel %	89.39%	76.91%	77.06%	72.63%	78.42%	82.32%	80.33%	82.96%

Percentage Transfers and Percentage Total Calls:

	Jul	Aug	Sep	Oct	Nov	Dec	2013 Jan	Feb
% of Transfers	21.82%	21.68%	26.59%	22.29%	24.08%	17.85%	17.50%	17.83%
% of TotalCalls	10.42%	10.05%	12.81%	14.97%	13.66%	13.68%	15.33%	18.38%

Transfers and Category Codes:

	Jul	Aug	Sep	Oct	Nov	Dec	2013 Jan	Feb	Previous Month Variance	Previous Year Variance
# of Transfers - Tax Office	**2,870**	**2,749**	**3,957**	**4,258**	**3,642**	**2,458**	**3,109**	**3,315**	**6.63%**	**-22.31%**
19498 - 311 Transfer to Tax Refunds	544	485	523	688	782	690	893	678	-24.08%	-39.30%
19320 - 311 Transfer to BizTax	1,195	1,080	1,544	1,861	1,275	564	711	785	10.41%	-7.21%
19499 - 311 Transfer to Tax Collections	501	365	411	466	374	307	500	755	51.00%	-5.86%
19488 - 311 Transfer to Real Estate Tax	231	336	692	589	579	374	373	383	2.68%	-48.59%
19489 - 311 Transfer to Vehicle Tax	247	244	238	310	356	303	320	380	18.75%	27.95%
19492 - 311 Transfer to LUESA GIS Land Records	76	89	139	159	137	124	110	105	-4.55%	-31.37%
19491 - 311 Transfer to Business Prop Tax	23	39	174	74	57	46	108	105	-2.78%	-34.38%
19487 - 311 Transfer to Personal Property Tax	53	111	236	111	82	50	94	124	31.91%	-15.65%
# of Transfers - Official Payment Tax	**1507**	**1330**	**1087**	**1468**	**1313**	**1468**	**1888**	**2312**	**22.46%**	**31.36%**
13051 - 311 Menu to Official Payments tax	797	769	606	841	765	857	1104	1332	20.65%	44.47%
19490 - 311 Transfer to Official Payments	710	561	481	627	548	611	784	980	25.00%	16.95%
Category Code entered	**13,155**	**12,677**	**14,879**	**19,104**	**15,125**	**13,772**	**17,765**	**18,596**	**4.68%**	**-15.63%**
2700 - Tax Office	**11,740**	**11,524**	**13,529**	**16,709**	**13,423**	**12,896**	**16,596**	**17,449**	**5.14%**	**-15.90%**
2760 - Payment and Balance Due	4,080	3,996	4,193	5,489	4,465	4,702	6,335	6,683	5.49%	-28.61%
2705 - Tax Billing Inquiry	2,603	2,871	3,461	4,522	3,292	3,147	3,722	4,208	13.06%	22.40%
2710 - Other	1,052	905	1,038	1,083	980	1,056	1,273	1,399	9.90%	21.23%
2755 - Collections	884	772	771	946	752	724	894	1,009	12.86%	-6.75%
2715 - Real/Personal Property Inquiries	437	440	761	1,104	768	572	735	867	17.96%	30.38%
2730 - Prorations and Refunds	779	668	721	723	693	672	854	700	-18.03%	-23.75%
2750 - Assessment/Value	544	536	866	874	871	631	788	656	-16.75%	-52.19%
2765 - Copy of bill	151	156	250	339	296	372	311	372	19.61%	-22.34%
2790 - Individual Personal Property	109	137	309	198	163	172	258	337	30.62%	-10.13%
2745 - Registration Block	319	288	279	475	402	367	520	299	-42.50%	-57.41%
2725 - Exclusions and Exemptions	144	191	212	223	244	153	411	259	-36.98%	-20.80%
2780 - Business Personal Property	53	85	258	146	111	87	217	216	-0.46%	-32.29%
2740 - Ownership Verification	204	183	172	141	149	103	122	164	34.43%	0.61%
2735 - Phone Tree	258	202	139	337	111	26	17	143	741.18%	116.67%
2770 - Employee Locator	91	62	67	76	93	82	110	108	-1.82%	-20.00%
2720 - Revaluation	32	32	32	33	33	30	29	29	0.00%	-84.90%
3800 - Business Tax	**1,415**	**1,153**	**1,350**	**2,395**	**1,702**	**876**	**1,169**	**1,147**	**-1.88%**	**-11.22%**
3835 - Business License Inquiry	580	400	397	521	351	276	393	311	-20.87%	-18.37%
3850 - New Business/New License	198	216	163	282	213	166	236	274	16.10%	-6.80%
3810 - Other	265	208	237	414	395	177	277	232	-16.25%	-8.30%
3840 - Payment/Balance Due/License Renewal	184	149	243	646	398	124	101	145	43.56%	-7.05%
3870 - Tax Billing Inquiry	67	49	138	270	184	69	73	78	6.85%	25.81%
3880 - Peddlers/Vendors	27	43	14	20	14	9	19	42	121.05%	68.00%
3820 - Close/Sell Business	35	26	92	159	108	39	37	38	2.70%	-44.12%
3815 - LLC/Doing Business As	11	4	8	3	6	5	9	8	-11.11%	-11.11%
3825 - Employee Locator	9	8	10	18	15	2	7	7	0.00%	-41.67%
3860 - Attic/Yard Sale	33	46	40	48	9	7	5	6	20.00%	-66.67%
3830 - Penalties or Refunds	1	1	3	6	5	1	3	4	33.33%	0.00%
3890 - Partial Listing	5	3	5	8	4	1	9	2	-77.78%	-80.00%

Staffing Trends for the Assessor's Office

The following information is from an April 2013 presentation created by the Office of Management and Budget in preparation for the FY 2014 budget.

	2008	2009	2010	2011	2012	2013
Assessor's Office FTEs	80	83	76	73	73	73

Reductions in FY2010 & FY2011 included:

- 3 Vacant Real Property Appraisers
- 5 Administrative Support Positions Related to Real Property Appraisal
- 2 Positions related to Personnel Property Assessment
- Reductions to casual labor
- These reductions occurred as part of a divisional reorganization by the County Assessor to achieve greater efficiency.
- Realignment assumed shared workloads between Personal and Real Property Appraisal would be feasible until new construction picked up.

Appeal Volumes

2011 Informal Appeals Volumes

Extract Date	Approval	Approval of Exemption-Exc	EQUALIZATION OF VALUE	No Change in Value	TOTAL	Days from 1/1/2011	CUM
5/31/2011	5			13,661	13666	150	13666
8/9/2011			3,289	4,300	7589	218	21255
9/9/2011		2	2,837	3,524	6363	248	27618
10/9/2011			550	598	1148	278	28766
11/28/2011			406	815	1221	327	29987
12/16/2011			1,025	2,496	3521	345	33508
12/30/2011			176	2,606	2782	359	36290
1/10/2012			958	1,543	2501	369	38791
2/20/2012			1,440	1,608	3048	409	41839
3/13/2012			357	226	583	432	42422
3/15/2012			30	10	40	434	42462
3/27/2012			376	97	473	446	42935
3/29/2012			33	6	39	448	42974
4/4/2012			16	3	19	453	42993
5/8/2012			1		1	487	42994
Totals	**5**	**2**	**11,494**	**31,493**	**42,994**		

2011 BER Appeals through Late 2012

Year-Month	No Decision	01 REDUCTION	02 NO CHANGE	03 INCREASE IN VALUE	Withdrawn
No Hearing		3	1		168
2011-08		138	98	7	24
2011-09		289	196	18	37
2011-10	1	474	324	84	17
2011-11		353	191	54	319
2011-12		298	122	29	23
2012-01		540	212	44	68
2012-02		692	211	42	49
2012-03		577	155	40	71
2012-04		488	183	48	57
2012-05		611	123	24	35
2012-06		659	136	24	25
2012-07		583	92	17	12
2012-08		699	163	39	25
2012-09		417	105	34	15
2012-10	3	474	241	14	7
2012-12	4				
Totals	8	7,295	2,553	518	952
Total Value Decisions:		**11,326**			

2011 Reappraisal Progress Report – by County

Note the next page.

2011 Reappraisal Progress Report

County		Mandatory 8th Year of Reappr Cycle	Reappraisal Conducted InHse/Vendor	Number of Parcels	SOV Plan to Submit	SOV Presented	SOV Adopted	Last day to appeal SOV	SOV Challenged by TP	Plan to Mail Notice	Notices Mailed	Est. Appeals Informal	Est. Appeals Brd of E/R	Date E/R Board Adjourned	Date E/R Finished Work	Percentage Appeals Informal	Percentage Appeals E/R
Alexander	1	N	*Postponed til 2013*	23,000													
Ashe	2	N	In House	38,500	Middle yr	10/4/2010	11/1/2010	12/6/2010		01/31/11	1/31/2011	3,167	211	5/16/2011	5/23/2011	8.23%	6.66%
Brunswick	3	N	In House	140,000	Aug	10/8/2010	11/15/2010	12/20/2010		2nd wk March	3/15/2011	6,456	1,800	6/21/2011	8/18/2011	4.61%	27.88%
Burke	4	N	In House/RS&M-- Postponed til 2013	58,000	Aug												
Caldwell	5	N	Postponed Til 2013	50,000													
Carteret	6	N	In House	58,300	Aug	9/20/2010	11/15/2010	12/15/2010		Dec	1/14/2011	3,534	150	5/18/2011	7/21/2011	6.06%	4.24%
Catawba	7	N	In House/Tyler	86,000	Aug	9/7/2010	10/4/2010	11/4/2010		mid Nov	11/15/2010	5,727	310	5/18/2011	6/27/2011	6.66%	5.41%
Dare	8	N	In House - Postponed til 2013	41,092													
Franklin	9	N	Assm't Solutions--Postponed to 2012	39,000													
Gaston	10	N	In House/RS&M--Postponed to 2013	104,000	Aug												
Haywood	11	N	In House/RS&M	49,000	Aug	09/07/10	10/04/10	11/05/10		03/01/11	3/28/2011	5,655	1,625	6/13/2011	8/26/2011	11.54%	28.74%
Henderson	12	N	In House	63,939	Oct	10/20/2010	11/17/2010	12/20/2010		03/11/11	3/18/2011	877	78	5/25/2011	9/23/2011	1.37%	8.89%
Hertford	13	Y	Pearson	15,600	April	8/16/2010	10/4/2010	11/4/2010		Dec	12/13/2011	2,163	19	5/2/2011	5/2/2011	13.87%	0.88%
Iredell	14	N	In House/RS&M	92,000	Aug-Sept	9/7/2010	10/5/2010	11/4/2010		02/18/11	2/18/2011	3,280	154	6/16/2011	12/16/2011	3.57%	4.70%
Johnston	15	Y	In House/Pearson	88,450	Sept	9/7/2010	10/4/2010	11/4/2010		End Nov	11/30/2010	8,315	432	5/13/2011	6/14/2011	9.40%	5.20%
Lee	16	N	Postponed til 2013	30,531													
Lincoln	17	N	In House/RS&M	46,283	Sept	10/4/2010	11/15/2010	12/13/2010		02/11/11	2/11/2011	2,481	325	4/25/2011	8/2/2011	5.36%	13.10%
Macon	18	N	Postponed to 2013	43,000													
McDowell	19	Y		33,000	Sept	11/8/2010	11/29/2010	12/31/2010		03/07/11	3/16/2011	2,100	276	5/24/2011	10/26/2011	6.36%	13.14%
Mecklenburg	**20**	**Y**	**In House**	**370,000**	**Aug-Sept**	**10/19/2010**	**11/16/2010**	**12/18/2010**		**02/08/11**	**2/8/2011**	**41,866**	**11,446**	**6/30/2011**	**10/18/2012**	**11.32%**	**27.34%**
Moore	21	N	Postponed to 2015	66,654													
New Hanover	22	N	Postponed til 2012	95,131													
Northampton	23	N	In House/Pearson	20,750	Nov	10/4/2010	11/1/2010	12/2/2010		01/12/11	1/12/2011	776	30	5/16/2011	10/17/2011	3.74%	3.87%
Pender	24	Y	Assement Solutions	45,650	Aug	08/16/10	10/04/10	11/05/10		02/25/11	2/21/2011	4,500	1,080	6/10/2011	7/15/2011	9.86%	24.00%
Person	25	N	Postponed til 2012	25,470													
Rockingham	26	Y	In House	52,000	Nov	10/29/2010	11/22/2010	12/22/2010		02/11/11	2/11/2011	3,610	5	5/25/2011	6/29/2011	6.94%	0.14%
Rowan	27	N	In House	78,500	Sept/Oct	10/18/2010	11/15/2010	12/21/2010	YES	03/01/11	3/1/2011	4,400	700	5/6/2011	5/12/2011	5.61%	15.91%
Rutherford	28	N	In House---Postponed until 2012	58,000	Sept	8/30/2010	10/4/2010	11/8/2010									
Sampson	29	Y	Pearson	48,500	Aug/Sept	10/4/2010	11/15/2010	12/16/2010	YES	Early March	3/8/2011	5,500	505	5/5/2011	6/3/2011	11.34%	9.18%
Scotland	30	Y	In House/Johnnie Edmondson	22,500	10-Jun	9/7/2010	11/1/2010	12/1/2010		01/28/11	1/28/2011	1,100	322	May?	6/8/2011	4.89%	29.27%
Wayne	31	Y	In House/contracting Commercial	64,000	Oct	10/19/10	11/16/10	12/17/10		April	5/16/2011	2,100	143	6/21/2011	2/7/2012	3.28%	6.81%
Wilkes	32	N	Postponed til 2013	50,000													
																Avg.	
																7.05%	12.39%

Goals for Management Team Building

CSS recommended that the Assessor's Office embark on a learning process with leadership (initially; possibly others later) that will create engagement through a series of value/behavior/team-based assessments, education, experiential exercises and coaching sessions custom designed to meet this team's specific needs.

The following need to be accomplished; however, we didn't want to be overly prescriptive on how to go about achieving these goals.

Needs/Goals

- Create Alignment between leadership, managers and supervisors.
- Create Deep Democracy where all leadership and team members learn to listen to all the voices being expressed – even the unpopular ones.
- Celebrate Diversity by getting value from the differences. Learn to share control, and build trust among the team members even though they may operate very differently.
- Empower others by creating we-centered teams; learn ways to recognize and utilize the collective intelligence of the team and increase social awareness skills. Create an environment where sharing information and having critical conversations creates a knowledge pool that benefits all the participants.
- Develop leadership in service of the collective intelligence. Utilize mentoring and coaching skills to increase individual capacity that is focused on individual improvement and improving the collective capacity of the team.
- Create an environment that is open to influence and shares responsibility. Collaboration requires the ability to set aside personal self-interest and position for the sake of a larger shared interest. Information, resources, decision-making and credit are shared.
- Create co-responsibility which allows the entire team to become co-responsible, not only for their own role and function, but to clearly understand the interdependent nature of their job together. Every member needs to experience themselves as "co-owners" of the Assessor's Office.
- Create shared accountability within the department. Team members are co-responsible for each other's success and failure and hold one another accountable. Accountability is the keystone to developing trust and delivering trust.
- Commit to constructive conflict: avoid toxic communication patterns (i.e., blaming, stonewalling, contempt (sighs, eye rolling, etc.), defensiveness, etc.). Learn to recognize conflict as a signal that something new is trying to happen and that constructive change is needed.
- Minimize toxic behavior and develop communication styles of positivity using constructive conflict tools.
- Increase capacity to forge alliances across multiple stakeholders. This requires the ability to motivate and influence others through inspiration instead of command or control.
- Leadership needs to hold passion for the cause and have the ability to inspire optimism about the future in order to increase positivity and productivity.

Current BER Survey Form (as of 5/1/13)

Note the next 2 pages.

Mecklenburg County Assessor's Office		Date: _____ / _____ / ______
c/o Real Property Appeal Survey
700 East Stonewall Street, Suite 300
Charlotte, North Carolina 28202

Customer Satisfaction Survey – Real Property Appeal Experience

Instructions: *Please provide feedback on your experience. You may leave this survey at the sign-in desk, or mail it to the address above. Thank you for your participation!*

You are a (select one): ___ Property Owner ___Tax rep/Attorney ___Other by power-of-attorney

I. PRIOR TO YOUR BOARD HEARING:

1) Did an appraiser from the Assessor's Office make contact with you prior to your hearing?

_______ Yes _______ No

2) Did the appraiser offer to meet with you to discuss your concerns?

_______ Yes _______ No

3) Did the appraiser offer to provide you a copy of all of the following: property record card, a list of comparable sales in the area, and any other information relevant to your concerns?

_______ Yes _______ No

4) Did the appraiser explain the hearing process to you in clear and simple terms, and answer questions to your satisfaction?

_______ Yes _______ No

II. MEETING WITH AN APPRAISER

If the County appraiser met with you, please answer the following questions. **If you did not meet** with an appraiser prior to today's Hearing, please go to Section III.

5) Where did you meet with the appraiser? (Mark ALL that apply)

___ At the property ___ County offices Another location (please describe) __________________

6) Did the appraiser show identification and provide a business card or contact information?

_______ Yes _______ No

7) Was the appraiser attentive and make notes of your concerns?

_______ Yes _______ No

8) Do you feel better prepared for your hearing through your interaction with the appraiser?

_______ Yes _______ No

III. OVERALL EXPERIENCE PRIOR TO THIS HEARING

Please circle the number associated with your level of agreement with the following statements:

#	**Your perception of how we served you:**	**Strongly Agree**	**Agree**	**Disagree**	**Strongly Disagree**
1	We gave you information that was easy to understand	4	3	2	1
2	We respected your interests	4	3	2	1
3	We were courteous	4	3	2	1
4	We served you in a timely manner	4	3	2	1
5	We provided you quality service	4	3	2	1

Please provide any comments on your experience prior to your hearing:

____

____

____

IV. DURING YOUR BOARD HEARING:

The Board of Equalization and Review (Board) is tasked with reviewing your concerns and making a decision based on fair market value, equity of like properties and the concerns presented by the property owner.

1) How long did you wait before today being heard by the Board?

__ Less than an hour __1-2 hours More than 2 hours: Please Specify _______________

2) Upon arriving at the building today, were you able to easily find the hearing room and get signed in?

_______ Yes _______ No

3) Did the orientation to the proceedings, presented either by the Board chairman or by video, accurately portray the conduct of your hearing?

_______ Yes _______ No

4) Do you feel you were able to present your concerns fairly?

_______ Yes _______ No

5) Do you feel the Board listened to your concerns and respectfully considered them?

_______ Yes _______ No

6) Was the information presented by the Assessor's Office made available to you prior to the hearing?

_______ Yes _______ No

7) Do you feel that the information presented by both you and the Assessor's Office was sufficient for the Board to reach a fair and equitable decision?

_______ Yes _______ No

Please use the following table to rate your experience in today's hearing before the Board:

#	Evaluation of Your Experience	Strongly Agree	Agree	Disagree	Strongly Disagree
1	All relevant information (from you and the Assessor's Office) was shared and considered	4	3	2	1
2	The Board respected you and your perspective	4	3	2	1
3	You were treated with courtesy throughout the hearing	4	3	2	1
4	You were heard in a timely manner	4	3	2	1
5	You received quality service from all concerned	4	3	2	1

8) Overall, how would you rate your experience with Mecklenburg County's appeals process? (Mark Only One)

___ GOOD ___SATISFACTORY ___UNSATISFACTORY ___POOR

Please provide any additional comments:

____

____

____

We appreciate your taking the time to provide your perceptions of the process. If you would be agreeable to someone following up with you on your feedback, please provide contact information below:

Name: ______________________________ Phone: _______________ Email: ______________________

Please leave this survey at the sign-in desk, or mail it to the address at the beginning of this document. Thanks again for your participation!

Interview Questions for Potential New Assessor

The following questions were provided to the County Manager's Office/BOCC at the BOCC's request for their use in interviewing prospective new Assessors.

Organizational Culture

- What type of culture would you like to see within the Assessor's Office?
- How do you change the culture of an organization?
- How would you motivate staff, particularly when morale is low?
- How have you grown relationships between different divisions or departments that reported to you?

Customer Service Philosophy

- Is there a conflict between being customer service-focused and trying to appraise property values and defend those appraisals? If so, what is the conflict?
  - *Another way to ask this would be:* How do you balance the need to adhere to statutory requirements with the desire to deliver great customer service?
- How have you obtained the customer's perspective about your organization's performance? What did you do with that information?
- What does great customer service look like in an Assessor's Office?

Planning and Communications

- What is your approach to planning, decision-making, and communicating those plans and decisions?
- What are the most effective ways that you've used to ensure that all employees are knowledgeable about plans/issues that impact them on a timely basis?

Project Action Plan in Gantt Chart Format – Sorted by Category

Mecklenburg County Assessor's Office - Culture/CEM Transformation																
Overall Work Plan																
									Gantt Chart							
#	Category	Recommended Actions (Abstracts Only; Details in Report)	Support Resources	Low/No Cost	Reval/ Appeals-Specific?	Provided Prior to Final Report?	Start Date	End Date	2Q13	3Q13	4Q13	1Q14	2Q14	3Q14	4Q14	Future
1	Near-Term CEM	Tap into PAS - Have employees – especially appraisers – start asking Pearson's Appraisal Services in meetings How would you handle this from a customer service perspective? Tap into PAS' experience – use them as a learning resource while they're still onsite.		Y	Y	Yes	2Q13	4Q13								
2	Near-Term CEM	Close Correctly - Communicate weekly that ensure EVERY communication/conversation that appraisers and Office staff have with customers and each other (on the phone, face-to-face, and in e-mails) ENDS with two points. These two key points – if incorporated into dialogue at the end of conversations – will provide appreciation to the customer, get more accolades from the customer, uncover more issues, improve speed of resolving issues, and ensure that needs were met.		Y		Yes	2Q13	Future								
3	Near-Term CEM	Make Follow-up Calls - Institute random customer follow-up calls (even 6/day is helpful – may take an hour of one staff person's time daily, assuming they get 3-5 on the phone) from AO staff to customers who were recently visited by an appraiser to follow-up, ask how the meeting went, convey appreciation, and gather feedback.		Y		Yes	2Q13	Future								
4	Near-Term Culture	Post MVV - Create Mission, Vision, or Values (MVV) visuals, and post throughout the department. Then send a weekly e-mail to highlight some aspect of the Mission, Vision, or Values.		Y		Yes	2Q13	2Q13								
5	Near-Term Culture	Stop Use of "Defend" - Stop the mindset of "defending values" by – frankly – stopping use of the word "defend." That implies an adversarial relationship with taxpayers; literally start using more collaborative language like "inform" or "share" or "work with the customer to come up with an accurate value."		Y	Y	Yes	2Q13	2Q13								
6	Near-Term Culture	Managers Visit Other Divisions - Management needs to get out in the department (into the other divisions), being more visible routinely, to dialogue with front-line staff and develop rapport/relationships.		Y		Yes	2Q13	Future								
7	Near-Term Culture	Executives Show Appreciation to Staff - Have executive leadership communicate thanks to staff for their effort, work, and many changes they've made over the past two years. Note that a lot has been asked of them, and it is greatly appreciated. More will be asked since there's lots to improve, but – in the end – it will all help to improve the organization.		Y		Yes	2Q13	Future								
8	Near-Term Culture	Hold Town Halls - Have a Town Hall with staff (once per month) with executive leadership and/or top managers where they can share what's going on in the department and get questions/feedback from staff.		Y		Yes	2Q13	Future								
9	Near-Term Culture	Share Manager Minutes - Start taking minutes during management meetings and posting on the intranet for broad-based AO staff communications.		Y		Yes	2Q13	Future								

Mecklenburg County Assessor's Office - Culture/CEM Transformation

Overall Work Plan

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10	Communications Planning	For Future Revaluations, Start with the Right Goal	BSSA	Y	Y	Yes	Future	Future								
11	Communications Planning	Ensure Accuracy is Highlighted in Future Communications	BSSA	Y	Y	Yes	Future	Future								
12	Communications Planning	Ensure Customer Service is Highlighted in Future Communications	BSSA	Y	Y	Yes	Future	Future								
13	Communications Planning	Incorporate the Assessor's Office Core Values into Communications Plans	BSSA	Y	Y	Yes	3Q13	Future								
14	Communications Planning	Ensure Messages Convey Openness	BSSA	Y	Y	Yes	Future	Future								
15	Communications Planning	Reach People Where They Live	BSSA	Y	Y	Yes	Future	Future								
16	Communications Planning	Keep BSSA-PI Informed of Actual Operational Plans, Performance, and Customer Perceptions	BSSA	Y	Y	Yes	2Q13	Future								
17	Communications Planning	Ensure Monitoring and Measurement are a Part of a Communications Plan	BSSA	Y	Y	Yes	Future	Future								
18	Communications Planning	Continue Tracking What the Customers are Saying Through the Press	BSSA	Y	Y	Yes	Future	Future								
19	Communications Planning	Create the Ability to Flex Communications with Community/Press Perceptions	BSSA	Y	Y	Yes	Future	Future								
20	Communications Planning	Know What's a Crisis, Have the Framework of a Pre-determined Crisis Plan, and Respond with Empathy/Compassion	BSSA	Y	Y	Yes	Future	Future								
21	Communications Planning	Ensure There's a Clear and Credible County Spokesperson	BSSA	Y	Y	Yes	3Q13	Future								
22	Communications Planning	Address the 2011 Revaluation in Communication Plans for the Next Revaluation	BSSA	Y	Y	Yes	Future	Future								
23	Communications Planning	Post Action Plans for Improving the Revaluation	BSSA	Y	Y	Yes	3Q13	Future								
24	Communications Planning	Work to Become the Messenger of the News - Web Hub Concept	BSSA	Y	Y	Yes	3Q13	1Q14								
25	Communications Planning	Construct an Effective Social Media Strategy	BSSA	Y	Y	Yes	Future	Future								
26	Communications Planning	Always Ensure the Human Element is a Part of Communications	BSSA	Y	Y	Yes	Future	Future								
27	Communications Planning	Make a Plan That Continues Through the Revaluation	BSSA	Y	Y	Yes	Future	Future								
28	Communications Planning	Ensure Future Customer Communications and Meetings Well-Exceed Requirements	BSSA	Y	Y	Yes	Future	Future								
29	Communications Planning	Have a Communications Plan Today	BSSA	Y	Y	Yes	3Q13	3Q13								
30	Add'l BER-Related	Ensure that any training for BER members incorporates exposure to the five Mecklenburg County Customer Service Standards		Y	Y	Yes	2Q13	3Q13								
31	Add'l BER-Related	Ensure that both BER members and County staff are reminded about the Assessor's Office Core Values.		Y	Y	Yes	2Q13	3Q13								
32	Add'l BER-Related	In New BER Member Training, provide suggestions on how to professionally interrupt appellants and County staff when needed (since this was an issue in the past, particularly for taxpayers)		Y	Y	Yes	2Q13	3Q13								

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33	Add'l BER-Related	In New BER Member Training, possibly have them participate in mock hearings		Y	Y	Yes	2Q13	3Q13								
34	Add'l BER-Related	For Appraisers new to the BER process, ensure they have a BER training program that involves observing BER hearings.		Y	Y	Yes	2Q13	Future								
35	Add'l BER-Related	For Appraisers new to the BER process, ensure they have a BER training program that involves training on how to present information professionally, confidently but respectfully, avoiding acronyms and jargon not easily understood by the Appellant.		Y	Y	Yes	2Q13	Future								
36	Add'l BER-Related	For Appraisers new to the BER process, ensure they have a BER training program that involves possibly participating in mock hearings.		Y	Y	Yes	2Q13	Future								
37	Add'l BER-Related	Encourage Appraisers to share any/all information possible with appellants prior to the hearing.		Y	Y	Yes	2Q13	Future								
38	Add'l BER-Related	Board Scheduling – We understand that the County is considering block scheduling. We strongly recommend this, even if it's 3-hour or half-day blocks (although the preference would be 2-2.5 hour blocks). This would be much more customer service-friendly from the taxpayer perspective and could still allow for limited downtime if planned appropriately.		Y	Y	Yes	2Q13	Future								
39	Add'l BER-Related	BER Member Preparation/Data Access – Work to enable BER members to have offsite access to requested materials for their next session at least 2 business days prior to the BER meeting.		Y	Y	Yes	3Q13	4Q13								
40	Add'l BER-Related	Facility Considerations – Have temporary signage that can be placed at the hearing locations (such as in the lobby at Bob Walton Plaza and just outside of the 3rd floor elevators) to easily direct appellants to the hearing room.		Y	Y	Yes	2Q13	Future								
41	Add'l BER-Related	During BER Hearings - When BER members provide instructions at the beginning, offer it in hardcopy as well (not just verbally). This could be done via a 1-page handout and/or having key aspects of the instructions/guidelines posted on the wall.		Y	Y	Yes	2Q13	Future								
42	Add'l BER-Related	During BER Hearings - County staff and Board members should be cognizant of their body language, as past Appellants and CSS staff who observed the BER noted individuals occasionally conveying boredom, disagreement, or a lack of focus with their body language.		Y	Y	Yes	2Q13	Future								
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44	Add'l BER-Related	During BER Hearings - Ensure that each appeal ends with a Board member sincerely thanking the Appellant for their time, information, and response to questions.		Y	Y	Yes	2Q13	Future								
45	Add'l BER-Related	During BER Hearings - Share with Appellants whom they should contact after the meeting if they have questions or would like an update so that follow-up opportunities are clear and so that Appellants do not contact Board members directly.		Y	Y	Yes	2Q13	Future								

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47	Add'l BER-Related	Adopt Maxims for Information/Documentation Provided in BER Hearings – Ensure that the following guiding principles are incorporated for any documents/information-sharing processes: Clarify, Setting/Managing Expectations, Testing.		Y	Y	Yes	2Q13	Future								
48	Add'l BER-Related	To Promote Neighborhood Consistency in Decisions - a) Develop methods of documenting BER decisions and decision-reasons by neighborhood such that they can be shared with BER members to ensure members are informed of what other decisions were made and why for a given neighborhood.		Y	Y	Yes	2Q13	4Q13								
49	Add'l BER-Related	To Promote Neighborhood Consistency in Decisions - b) Utilize the aforementioned "Decisions by Neighborhood" report to create a "Quality Assurance" process for staff and BER members to review specific appeals and decisions in order to determine pertinent appraisal issues.		Y	Y	Yes	3Q13	Future								
50	Add'l BER-Related	To Promote Neighborhood Consistency in Decisions - c) Also to improve consistency in decision-making by the BER, work as much as practical/possible to schedule multiple neighborhood appeals on the same day.		Y	Y	Yes	2Q13	Future								
51	Add'l BER-Related	For Future Revaluations - a) When projecting potential BER member workload for future Revaluations, review the feasibility of running concurrent sessions at multiple locations to expedite processing of formal appeals.		Y	Y	Yes	Future	Future								
52	Add'l BER-Related	For Future Revaluations - b) Ensure there are "backup" BER members who could be trained quickly, may already be pre-approved by the BOCC (or could have approval expedited) such that they are identified prior to a Revaluation. This would provide bench strength in case the slate of members are unavailable (due to sickness, other commitments), do not meet criteria and are asked to leave, or choose to leave. The backups could also help if volumes of appeals exceed the BER member staffing level.		Y	Y	Yes	Future	Future								
53	Anticipating Workload	Consistently communicate volume projections within the Office		Y			3Q13	Future								
54	Anticipating Workload	Determine and act on operational impact (worked hours, FTEs, etc.) of the volumes	BSSA	Y			3Q13	Future								
55	Branding Customer Service	Brand the AO Customer Service around the Core Values and/or key phrases like "TLC" – Timely, Listen, Courtesy & Respect; provide training on the brand		Y			2Q13	3Q13								
56	Branding Customer Service	Adopt Core Customer Service Guiding Principles as noted in the full report, starting with "The Taxpayer is our Customer."		Y			2Q13	2Q13								
57	Citizen Access (Online)	Ensure ease of access to information online including appeal status, current Property Card, qualified sales, etc. (e.g., a "My Real Property" Site with a GUI interface to see one's own data)	BSSA	Y	Y		3Q13	1Q14								

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58	Citizen Access (Physical)	Create an efficient method of serving customers (particularly elderly) that prefer face-to-face communications		Y			3Q13	4Q13								
59	Citizen Access (Physical)	Conduct a facility audit in preparation for the next revaluation that would enable waiting areas/processes that allow customers to have comfort and information available during waits at Bob Walton Plaza	BSSA	Y	Y		Future	Future								
60	Creating a Continuous Improvement Orientation	Get VOC and other systems in place to continue measuring the customer perceptions - starting with the BER Survey		Y			2Q13	1Q14								
61	Creating a Continuous Improvement Orientation	Report on customer perceptions in a dashboard format within the AO and with key stakeholders		Y			3Q13	Future								
62	Customer Education	Offer an educational forum ("Assessment U" or "Reval University") for citizens that goes beyond the statutorily required meetings prior to the next revaluation to educate as needed on process, goals, resources, etc.	BSSA	Y	Y		Future	Future								
63	Customer Education	Include a glossary of key terms via the web and on any documentation where acronyms/terms may not be clear		Y			3Q13	3Q13								
64	Direct Customer Communications	Provide reasons for change in values and appeal results		Y	Y		2Q13	Future								
65	Direct Customer Communications	Create communication maxims Clear – Information abundantly clear re: what taxpayer being asked to do, definitions, timeframes, steps, etc. Set/Manage Expectations - What needs to happen, by whom, and when is well-articulated; then deliver. Never allow 2+ months between updates Test – Assume customer doesn't know process and terms; test with them.		Y			2Q13	Future								
66	Direct Customer Communications	Ensure that forms needing completion by customers are provided with <u>samples</u> available about how to complete		Y			3Q13	4Q13								
67	Direct Customer Communications	Create easy-to-find & easy-to-understand materials		Y			2Q13	Future								
68	Direct Customer Communications	Test communications with "first-time" customers		Y			2Q13	Future								
69	Direct Customer Communications	Educate AO staff on key communication points		Y			3Q13	Future								
70	Direct Customer Communications	Involve all stakeholders with appropriate lead times before rollout of services or communications including all 4 areas of AO, 311, PI, etc. Convey Key Messages to Stakeholders Let know of Mail Out Dates Allow Time for Their Input and to Train Staff Their Staff, etc.	Multiple	Y	Y		2Q13	Future								
71	Direct Customer Communications	Initiative a Document Redesign Process where all key customer-facing documents are redesigned to best communicate information to the customer		Y	Y		3Q13	4Q13								

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72	Impacts of Issues with Other Stakeholders	Educate the BER, 311, and other stakeholders on the same communications, principles, techniques as Assessor's Office staff	Multiple	Y	Y		3Q13	4Q13								
73	Management Team Performance	Launch effort to improve team dynamics and supervisor/manager communications and relationships across divisions	BSSA	Y			3Q13	1Q14								
74	Organizational Structure	Utilize a Different Organizational Structure (or different working relationship – "Reval operations team") during next Revaluation		Y			Future	Future								
75	Organizational Structure	Dedicate a resource to manage the customer experience	BSSA				2Q13	3Q13								
76	Organizational Structure	Dedicate a resource to manage organizational performance	BSSA				2Q13	3Q13								
77	Organizational Structure	Have Appraisers become part of (physically) the AST		Y	Y		2Q13	2Q13								
78	Organizational Structure	Create/deliver training specific to the AST		Y	Y		3Q13	3Q13								
79	Organizational Structure	Get divisions to know each other and their services, processes, timelines, etc. better		Y			3Q13	Future								
80	Planning, Deciding, and Communicating	Conduct more cross-divisional planning, decision-making, and resulting communications		Y			2Q13	Future								
81	Planning, Deciding, Communicating	Create a "Go To" place for plans throughout the AO (SharePoint and other physical location(s))	BSSA	Y			3Q13	4Q13								
82	Planning, Deciding, Communicating	Build training time into overall work plans		Y			3Q13	Future								
83	Planning, Deciding, Communicating	Incorporate User Testing (both internal and with customers) into processes and communications		Y			2Q13	Future								
84	Planning, Deciding, Communicating	Create an Internal Communication Plan for sharing/soliciting information within the Office on an ongoing basis (vertically/horizontally).		Y			3Q13	3Q13								
85	Processes and Systems	Document key processes so that all of the Office understands how their roles impact others	BSSA	Y			3Q13	2Q14								
86	Processes and Systems	Perform review of system permissions (such as running sales reports, property card access, etc.) to ensure wide enough access to information		Y			3Q13	1Q14								
87	Processes and Systems	Make decisions on systems to expedite integration or other means to determine how to improve efficiencies	BSSA	Y			3Q13	Future								
88	Quality Assurance	Identify accountability processes to use to address staff or divisional issues with inconsistency, quality, or performance		Y			3Q13	1Q14								
89	Quality Assurance	Continue Leveraging Pearson's Expertise on Appraiser-related Opportunities	PAS	Y	Y		2Q13	4Q13								

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90	Strategic Planning and Alignment	Conduct Vision-related planning to create alignment including the development of a Rallying Point		Y			3Q13	4Q13								
91	Strategic Planning and Alignment	Incorporate Core Values into Decision-making, processes, people evaluation/hiring, etc.		Y			2Q13	Future								
92	Strategic Planning and Alignment	Define the Desired New Culture		Y			3Q13	3Q13								
93	Strategic Planning and Alignment	Plan a CEM strategy on how the Office is going to deliver the experience that their customers would like when interacting with them, whether that experience is on the web or the phone or face-to-face or via e-mail.		Y			3Q13	4Q13								

Project Action Plan in Gantt Chart Format – Sorted by Date

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4	Near-Term Culture	Post MVV - Create Mission, Vision, or Values (MVV) visuals, and post throughout the department. Then send a weekly e-mail to highlight some aspect of the Mission, Vision, or Values.		Y		Yes	2Q13	2Q13								
5	Near-Term Culture	Stop Use of "Defend" - Stop the mindset of "defending values" by – frankly – stopping use of the word "defend." That implies an adversarial relationship with taxpayers; literally start using more collaborative language like "inform" or "share" or "work with the customer to come up with an accurate value."		Y	Y	Yes	2Q13	2Q13								
56	Branding Customer Service	Adopt Core Customer Service Guiding Principles as noted in the full report, starting with "The Taxpayer is our Customer."		Y			2Q13	2Q13								
77	Organizational Structure	Have Appraisers become part of (physically) the AST		Y	Y		2Q13	2Q13								
30	Add'l BER-Related	Ensure that any training for BER members incorporates exposure to the five Mecklenburg County Customer Service Standards		Y	Y	Yes	2Q13	3Q13								
31	Add'l BER-Related	Ensure that both BER members and County staff are reminded about the Assessor's Office Core Values.		Y	Y	Yes	2Q13	3Q13								
32	Add'l BER-Related	In New BER Member Training, provide suggestions on how to professionally interrupt appellants and County staff when needed (since this was an issue in the past, particularly for taxpayers)		Y	Y	Yes	2Q13	3Q13								
33	Add'l BER-Related	In New BER Member Training, possibly have them participate in mock hearings		Y	Y	Yes	2Q13	3Q13								
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75	Organizational Structure	Dedicate a resource to manage the customer experience	BSSA				2Q13	3Q13								
76	Organizational Structure	Dedicate a resource to manage organizational performance	BSSA				2Q13	3Q13								
1	Near-Term CEM	Tap into PAS - Have employees – especially appraisers – start asking Pearson's Appraisal Services in meetings How would you handle this from a customer service perspective? Tap into PAS' experience – use them as a learning resource while they're still onsite.	PAS	Y	Y	Yes	2Q13	4Q13								
48	Add'l BER-Related	To Promote Neighborhood Consistency in Decisions - a) Develop methods of documenting BER decisions and decision-reasons by neighborhood such that they can be shared with BER members to ensure members are informed of what other decisions were made and why for a given neighborhood.		Y	Y	Yes	2Q13	4Q13								
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60	Creating a Continuous Improvement Orientation	Get VOC and other systems in place to continue measuring the customer perceptions - starting with the BER Survey		Y			2Q13	1Q14								
2	Near-Term CEM	Close Correctly - Communicate weekly that ensure EVERY communication/conversation that appraisers and Office staff have with customers and each other (on the phone, face-to-face, and in e-mails) ENDS with two points. These two key points – if incorporated into dialogue at the end of conversations – will provide appreciation to the customer, get more accolades from the customer, uncover more issues, improve speed of resolving issues, and ensure that needs were met.		Y		Yes	2Q13	Future								
3	Near-Term CEM	Make Follow-up Calls - Institute random customer follow-up calls (even 6/day is helpful – may take an hour of one staff person's time daily, assuming they get 3-5 on the phone) from AO staff to customers who were recently visited by an appraiser to follow-up, ask how the meeting went, convey appreciation, and gather feedback.		Y		Yes	2Q13	Future								
6	Near-Term Culture	Managers Visit Other Divisions - Management needs to get out in the department (into the other divisions), being more visible routinely, to dialogue with front-line staff and develop rapport/relationships.		Y		Yes	2Q13	Future								
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65	Direct Customer Communications	Create communication maxims Clear – Information abundantly clear re: what taxpayer being asked to do, definitions, timeframes, steps, etc. Set/Manage Expectations - What needs to happen, by whom, and when is well-articulated; then deliver. Never allow 2+ months between updates Test – Assume customer doesn't know process and terms; test with them.		Y			2Q13	Future								
67	Direct Customer Communications	Create easy-to-find & easy-to-understand materials		Y			2Q13	Future								
68	Direct Customer Communications	Test communications with "first-time" customers		Y			2Q13	Future								
70	Direct Customer Communications	Involve all stakeholders with appropriate lead times before rollout of services or communications including all 4 areas of AO, 311, PI, etc. Convey Key Messages to Stakeholders Let know of Mail Out Dates Allow Time for Their Input and to Train Staff Their Staff, etc.	Multiple	Y	Y		2Q13	Future								
80	Planning, Deciding, and Communicating	Conduct more cross-divisional planning, decision-making, and resulting communications		Y			2Q13	Future								
83	Planning, Deciding, Communicating	Incorporate User Testing (both internal and with customers) into processes and communications		Y			2Q13	Future								
91	Strategic Planning and Alignment	Incorporate Core Values into Decision-making, processes, people evaluation/hiring, etc.		Y			2Q13	Future								
29	Communications Planning	Have a Communications Plan Today	BSSA	Y	Y	Yes	3Q13	3Q13								
63	Customer Education	Include a glossary of key terms via the web and on any documentation where acronyms/terms may not be clear		Y			3Q13	3Q13								
78	Organizational Structure	Create/deliver training specific to the AST		Y	Y		3Q13	3Q13								
84	Planning, Deciding, Communicating	Create an Internal Communication Plan for sharing/soliciting information within the Office on an ongoing basis (vertically/horizontally).		Y			3Q13	3Q13								
92	Strategic Planning and Alignment	Define the Desired New Culture		Y			3Q13	3Q13								
39	Add'l BER-Related	BER Member Preparation/Data Access – Work to enable BER members to have offsite access to requested materials for their next session at least 2 business days prior to the BER meeting.		Y	Y	Yes	3Q13	4Q13								
58	Citizen Access (Physical)	Create an efficient method of serving customers (particularly elderly) that prefer face-to-face communications		Y			3Q13	4Q13								
66	Direct Customer Communications	Ensure that forms needing completion by customers are provided with samples available about how to complete		Y			3Q13	4Q13								
71	Direct Customer Communications	Initiative a Document Redesign Process where all key customer-facing documents are redesigned to best communicate information to the customer		Y	Y		3Q13	4Q13								

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Overall Work Plan

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72	Impacts of Issues with Other Stakeholders	Educate the BER, 311, and other stakeholders on the same communications, principles, techniques as Assessor's Office staff	Multiple	Y	Y		3Q13	4Q13								
81	Planning, Deciding, Communicating	Create a "Go To" place for plans throughout the AO (SharePoint and other physical location(s))	BSSA	Y			3Q13	4Q13								
90	Strategic Planning and Alignment	Conduct Vision-related planning to create alignment including the development of a Rallying Point		Y			3Q13	4Q13								
93	Strategic Planning and Alignment	Plan a CEM strategy on how the Office is going to deliver the experience that their customers would like when interacting with them, whether that experience is on the web or the phone or face-to-face or via e-mail.		Y			3Q13	4Q13								
24	Communications Planning	Work to Become the Messenger of the News - Web Hub Concept	BSSA	Y	Y	Yes	3Q13	1Q14								
57	Citizen Access (Online)	Ensure ease of access to information online including appeal status, current Property Card, qualified sales, etc. (e.g., a "My Real Property" Site with a GUI interface to see one's own data)	BSSA	Y	Y		3Q13	1Q14								
73	Management Team Performance	Launch effort to improve team dynamics and supervisor/manager communications and relationships across divisions	BSSA	Y			3Q13	1Q14								
86	Processes and Systems	Perform review of system permissions (such as running sales reports, property card access, etc.) to ensure wide enough access to information		Y			3Q13	1Q14								
88	Quality Assurance	Identify accountability processes to use to address staff or divisional issues with inconsistency, quality, or performance		Y			3Q13	1Q14								
85	Processes and Systems	Document key processes so that all of the Office understands how their roles impact others	BSSA	Y			3Q13	2Q14								
13	Communications Planning	Incorporate the Assessor's Office Core Values into Communications Plans	BSSA	Y	Y	Yes	3Q13	Future								
21	Communications Planning	Ensure There's a Clear and Credible County Spokesperson	BSSA	Y	Y	Yes	3Q13	Future								
23	Communications Planning	Post Action Plans for Improving the Revaluation	BSSA	Y	Y	Yes	3Q13	Future								
49	Add'l BER-Related	To Promote Neighborhood Consistency in Decisions - b) Utilize the aforementioned "Decisions by Neighborhood" report to create a "Quality Assurance" process for staff and BER members to review specific appeals and decisions in order to determine pertinent appraisal issues.		Y	Y	Yes	3Q13	Future								
53	Anticipating Workload	Consistently communicate volume projections within the Office		Y			3Q13	Future								
54	Anticipating Workload	Determine and act on operational impact (worked hours, FTEs, etc.) of the volumes	BSSA	Y			3Q13	Future								
61	Creating a Continuous Improvement Orientation	Report on customer perceptions in a dashboard format within the AO and with key stakeholders		Y			3Q13	Future								

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									Gantt Chart							
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69	Direct Customer Communications	Educate AO staff on key communication points		Y			3Q13	Future								
79	Organizational Structure	Get divisions to know each other and their services, processes, timelines, etc. better		Y			3Q13	Future								
82	Planning, Deciding, Communicating	Build training time into overall work plans		Y			3Q13	Future								
87	Processes and Systems	Make decisions on systems to expedite integration or other means to determine how to improve efficiencies	BSSA	Y			3Q13	Future								
10	Communications Planning	For Future Revaluations, Start with the Right Goal	BSSA	Y	Y	Yes	Future	Future								
11	Communications Planning	Ensure Accuracy is Highlighted in Future Communications	BSSA	Y	Y	Yes	Future	Future								
12	Communications Planning	Ensure Customer Service is Highlighted in Future Communications	BSSA	Y	Y	Yes	Future	Future								
14	Communications Planning	Ensure Messages Convey Openness	BSSA	Y	Y	Yes	Future	Future								
15	Communications Planning	Reach People Where They Live	BSSA	Y	Y	Yes	Future	Future								
17	Communications Planning	Ensure Monitoring and Measurement are a Part of a Communications Plan	BSSA	Y	Y	Yes	Future	Future								
18	Communications Planning	Continue Tracking What the Customers are Saying Through the Press	BSSA	Y	Y	Yes	Future	Future								
19	Communications Planning	Create the Ability to Flex Communications with Community/Press Perceptions	BSSA	Y	Y	Yes	Future	Future								
20	Communications Planning	Know What's a Crisis, Have the Framework of a Pre-determined Crisis Plan, and Respond with Empathy/Compassion	BSSA	Y	Y	Yes	Future	Future								
22	Communications Planning	Address the 2011 Revaluation in Communication Plans for the Next Revaluation	BSSA	Y	Y	Yes	Future	Future								
25	Communications Planning	Construct an Effective Social Media Strategy	BSSA	Y	Y	Yes	Future	Future								
26	Communications Planning	Always Ensure the Human Element is a Part of Communications	BSSA	Y	Y	Yes	Future	Future								
27	Communications Planning	Make a Plan That Continues Through the Revaluation	BSSA	Y	Y	Yes	Future	Future								
28	Communications Planning	Ensure Future Customer Communications and Meetings Well-Exceed Requirements	BSSA	Y	Y	Yes	Future	Future								
51	Add'l BER-Related	For Future Revaluations - a) When projecting potential BER member workload for future Revaluations, review the feasibility of running concurrent sessions at multiple locations to expedite processing of formal appeals.		Y	Y	Yes	Future	Future								

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52	Add'l BER-Related	For Future Revaluations - b) Ensure there are "backup" BER members who could be trained quickly, may already be pre-approved by the BOCC (or could have approval expedited) such that they are identified prior to a Revaluation. This would provide bench strength in case the slate of members are unavailable (due to sickness, other commitments), do not meet criteria and are asked to leave, or choose to leave. The backups could also help if volumes of appeals exceed the BER member staffing level.		Y	Y	Yes	Future	Future								
59	Citizen Access (Physical)	Conduct a facility audit in preparation for the next revaluation that would enable waiting areas/processes that allow customers to have comfort and information available during waits at Bob Walton Plaza	BSSA	Y	Y		Future	Future								
62	Customer Education	Offer an educational forum ("Assessment U" or "Reval University") for citizens that goes beyond the statutorily required meetings prior to the next revaluation to educate as needed on process, goals, resources, etc.	BSSA	Y	Y		Future	Future								
74	Organizational Structure	Utilize a Different Organizational Structure (or different working relationship – "Reval operations team") during next Revaluation		Y			Future	Future								