

August, 28, 2018

To the Mecklenburg County Commissioners, Distinguished County Employees, and whom it may concern,

My name is Jon Manuel, and I will come before you to provide a report and recommendations from the Citizen's Oversight Committee on the mandated countywide property tax revaluation. Thank you for your time on September 5th.

Just short of a year ago, this commission sent a charge to the citizens of Mecklenburg County to participate in an oversight committee that could help and could provide input on the revaluation process. You assembled a committee of several individuals that represented a combination of relevant experience or relevant industries. Individuals with experience in real estate, residential and commercial appraisal, the mortgage industry, and experience in the process of the Board of Equalization and Review sat on our committee. Specifically, those individuals are Peter Gallo, Mike Hege, Ken Horn, Robert Janezic, Rocky Shiplett, Alvenia Warren, Emily Zuyus, and myself.

As members, we were given the charge to review the overall operations of revaluation, monitor the revaluation progress, review the appeals process, review statistical reports on the progress of revaluation, review the schedule of values, and make recommendations as needed on each applicable item. We have been asked for our input, but were not asked to be "Subject Matter Experts." The tasks of verification and proofing were assigned to the appropriate county employees, or third party. Additionally, we were asked to report to this board of commissioners on our consensus to the planning and execution of this process. I will stand before you next week to fulfill that obligation.

Progress Report: As reported last week by Mr. Joyner, through two-thirds of 2018, both the revaluation and presentations to the committee are approximately 2/3 completed. The committee has been given an overview of the processes to complete the revaluation by the Office of the Tax Assessor, an overview of the problems that affected the 2011 (last) revaluation, a thorough review of the Schedules of Values, a review of the appeals process flow chart, and a tutorial of the Modria website and tools. There are a few ongoing items that we will review between now and the termination of our tenure on the committee, including a detailed appeals process review.

The committee acknowledges that the staff of the tax assessor has addressed concerns with the last revaluation in 2011 by increasing transparency, and public access to information. They have made plans for clear, open and available communication for the citizens of Mecklenburg County. Additionally, they have employed an increased staff to help support the revaluation, increase effective physical property inspections, and assist public inquiry. Through our observation, they have been successful in developing consistency throughout the process.

From these observations, our committee has developed two recommendations for the Board of Commissioners. First, approve the Schedule of Values, which is the process outline or manual of the revaluation, as presented during your last meeting. Second, we recommend that, once this revaluation is complete, the board takes time to review the tax rate to ensure citizens are not unduly burdened with

additional tax liability, and to review zoning classifications and density restrictions to ensure we have appropriate housing supply for our growing community.

Ultimately, we support the efforts made by Ken Joyner and staff to seriously address many of the issues that arose from the 2011 revaluation. We are impressed with their thoroughness and believe that this should result in a much improved, credible and reliable revaluation. We all appreciate the opportunity that we have been given this year to serve our communities and our county.

Sincerely,

Jon Manuel, 2018 Committee Member